

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 <u>VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ► <u>003</u> 1c Effective date of plan <u>04/20/1993</u>
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>VAN DORN DEMAG CORPORATION, DBA DEMAG PLASTICS GROUP</u> <u>11792 ALAMEDA DRIVE</u> <u>STRONGSVILLE, OH 44149-3000</u>	2b Employer Identification Number (EIN) <u>34-1733242</u> 2c Sponsor's telephone number <u>440-876-8960</u> 2d Business code (see instructions) <u>333200</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/12/2012</u>	<u>JOHN MARTICH</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/12/2012</u>	<u>JOHN MARTICH</u>
	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") VAN DORN DEMAG CORPORATION, DBA DEMAG PLASTICS GROUP 11792 ALAMEDA DRIVE STRONGSVILLE, OH 44149-3000	3b Administrator's EIN 34-1733242 3c Administrator's telephone number 440-876-8960
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	1200
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	44
b Retired or separated participants receiving benefits.....	6b	480
c Other retired or separated participants entitled to future benefits.....	6c	567
d Subtotal. Add lines 6a , 6b , and 6c	6d	1091
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	99
f Total. Add lines 6d and 6e	6f	1190
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	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1A 1B 1G 3H 1I

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
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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>VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>VAN DORN DEMAG CORPORATION, DBA DEMAG PLASTICS GROUP</u>	D Employer Identification Number (EIN) <u>34-1733242</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>33969553</u>
b Actuarial value	2b <u>31514151</u>
3 Funding target/participant count breakdown:	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>570</u> <u>27069177</u>
b For terminated vested participants	3b <u>584</u> <u>13469415</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>2337857</u>
(3) Total active	3c(3) <u>46</u> <u>2337857</u>
d Total	3d <u>1200</u> <u>42876449</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>6.27 %</u>
6 Target normal cost	6 <u>150000</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>10/11/2012</u>
Signature of actuary	Date
<u>BRUCE KLUG</u>	<u>11-03847</u>
Type or print name of actuary	Most recent enrollment number
<u>BUCK CONSULTANTS, LLC</u>	<u>312-846-3555</u>
Firm name	Telephone number (including area code)
<u>123 N. WACKER, SUITE 1000</u> <u>CHICAGO, IL 60606</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	8308
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	8308
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>12.30</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)		86118
b	Interest on (a) using prior year's effective rate of <u>6.67</u> % except as otherwise provided (see instructions)		6212
c	Total available at beginning of current plan year to add to prefunding balance.....		92330
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	73.49 %
15	Adjusted funding target attainment percentage.....	15	73.49 %
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	77.71 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	73.49 %

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	475000				
05/10/2011	125000				
07/14/2011	475000				
10/11/2011	475000				
01/12/2012	475000				
09/14/2012	575822				
			Totals ►	18(b)	2600822
				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 2467567
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	150000	
b Excess assets, if applicable, but not greater than 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	11362298	2317567	
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	2467567	
	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	2467567	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	2467567	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
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>VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>VAN DORN DEMAG CORPORATION, DBA DEMAG PLASTICS GROUP</u>	D Employer Identification Number (EIN) <u>34-1733242</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

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

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

FIFTH THIRD BANK

31-1051736

(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?
24	TRUSTEE	76499	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

BUCK CONSULTANTS

13-3954297

(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	NONE	34650	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

PARTNER FIRM

(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?
27	NONE	5926	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
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		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 VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 VAN DORN DEMAG CORPORATION, DBA DEMAG PLASTICS GROUP	D Employer Identification Number (EIN) 34-1733242	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	1	1
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	269105	1050822
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1364929	2105400
(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)	9684	14753
(B) Common	1c(4)(B)	1002298	1718397
(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)		
(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)	31320977	28019232
(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	33966994	32908605

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	33966994	32908605
---	-----------	----------	----------

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)	2600822	
(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)		2600822
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	2002	
(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)		2002
(2) Dividends: (A) Preferred stock	2b(2)(A)	1086	
(B) Common stock	2b(2)(B)	54503	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	893301	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		948890
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	11729217	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	11601387	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		127830

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	-1880876	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-1880876
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-29443
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1769225

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2597418	
(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)		2597418
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)	34650	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	82425	
(4) Other	2i(4)	113121	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		230196
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2827614

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-1058389
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: BOND, SIPPOLA, DEJOY & CO.

(2) EIN: 34-1667360

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		1000000
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)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection.
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>VAN DORN DEMAG CORPORATION, DBA DEMAG PLASTICS GROUP</u>	D Employer Identification Number (EIN) <u>34-1733242</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>31-1051736</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

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.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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: 62% Investment-Grade Debt: 32% High-Yield Debt: 0% Real Estate: 0% Other: 6%

- 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):

**VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN**

Financial Statements and Supplemental Schedules

Years Ended December 31, 2011 and 2010

(With Independent Auditors' Report Thereon)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN

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Schedule H, line 4i - Schedule of Assets (Held at End of Year).....	28-30
Schedule H, line 4i - Schedule of Assets (Acquired and Disposed of Within Year).....	31
Schedule H, line 4j – Schedule of Reportable Transactions	32
A schedule of party-in-interest transactions has not been presented because there were no party-in-interest transactions that were prohibited by the Employee Retirement Income Security Act of 1974, Section 406 and for which there is no statutory or administrative exemption.	



Bond, Sippola, DeJoy & Co.
BUSINESS ADVISORS AND
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Plan Administrator for the Van Dorn Demag Corporation
Employee Retirement Plan

We were engaged to audit the financial statements of Van Dorn Demag Corporation Employee Retirement Plan as of December 31, 2011 and 2010, and for the years then ended, and the supplemental schedules as of and for the year ended December 31, 2011, as listed in the accompanying table of contents. These financial statements and 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 4, which was certified by Fifth Third Bank, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2011 and 2010, that the information provided to the plan administrator by the trustee 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 purpose 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 trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Bond, Sippola, DeJoy & Co.

October 10, 2012

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Statements of Net Assets Available for Benefits
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
<u>Assets</u>		
Investments, at fair value:		
Money market fund	\$ 2,105,400	1,364,929
Common stocks	1,718,397	1,002,298
Preferred stock	14,753	9,684
Mutual funds	<u>28,019,232</u>	<u>31,320,977</u>
Total investments	31,857,782	33,697,888
Receivables:		
Employer's minimum funding contribution	1,050,822	269,105
Accrued interest and dividends	<u>39,885</u>	<u>38,027</u>
Total receivables	1,090,707	307,132
Cash	<u>1</u>	<u>1</u>
Total assets	32,948,490	34,005,021
<u>Liabilities</u>		
Amounts due to broker	<u>238,188</u>	<u>27,000</u>
Net assets available for benefits	<u>\$ 32,710,302</u>	<u>33,978,021</u>

See accompanying notes to the financial statements.

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
 Statements of Changes in Net Assets Available for Benefits
 Years Ended December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
<u>Additions</u>		
Additions to net assets attributed to:		
Investment income:		
Net realized and unrealized (depreciation) appreciation in fair value of investments	\$ (1,993,676)	2,793,774
Interest and dividends	<u>952,750</u>	<u>902,371</u>
Total investment income	(1,040,926)	3,696,145
Employer contributions	<u>2,600,822</u>	<u>2,076,420</u>
Total additions	1,559,896	5,772,565
<u>Deductions</u>		
Deductions from net assets attributed to:		
Benefits paid to participants	2,597,418	2,502,545
Administrative expenses	<u>230,197</u>	<u>284,354</u>
Total deductions	<u>2,827,615</u>	<u>2,786,899</u>
Net (decrease) increase	(1,267,719)	2,985,666
Net assets available for benefits:		
Beginning of year	<u>33,978,021</u>	<u>30,992,355</u>
End of year	<u>\$ 32,710,302</u>	<u>33,978,021</u>

See accompanying notes to the financial statements.

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements
December 31, 2011 and 2010

1. Description of the Plan

The following brief description of the Van Dorn Demag Corporation Employee Retirement Plan (the plan) is provided for general information purposes only. Participants should refer to the plan agreement for more complete information.

(a) General

The plan, which commenced on April 20, 1993 (the Effective Date), is a noncontributory defined benefit pension plan sponsored by Van Dorn Demag Corporation, (the Company), and benefits salaried and hourly employees of the Company employed prior to January 31, 2004 (or terminated but rehired prior to June 30, 2004). The plan is a continuation of the Van Dorn Company Employee Retirement Plan (the prior plan) as it applies to employees of the Company. Participants in the prior plan became participants as of the Effective Date. All other eligible employees became participants in the plan on the dates of their respective employment. Years of benefit and vesting service earned under the prior plan are considered in determining vesting and pension benefits under the plan. Effective, beginning December 31, 2006, the plan was amended to cease the accrual of benefits to eligible participants, in which years of service will accrue from the date of hire through the participant's termination date or December 31, 2006, whichever date is earlier. The plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

(b) Benefit Eligibility

- (1) Normal - First day of the month following the sixty-fifth birthday.
- (2) Early - First day of any month after age fifty-five and ten years of vesting service.
- (3) Deferred Vested - After completing three years of vesting service.
- (4) Disability - After completing fifteen years of vesting service
- (5) Death - In same manner as for deferred vested.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2011 and 2010

1. Description of the Plan, Continued

(c) Pension Benefits

(1) Normal:

Participating salaried employees are entitled to an annual pension benefit, generally provided through monthly installments, beginning at normal retirement (age 65), of one percent of the final average annual compensation (final average annual compensation is defined as the period of five consecutive years of compensation which yields the highest average compensation prior to retirement or termination or December 31, 2006, whichever is earlier) up to their social security covered compensation, multiplied by years of benefit service up to a maximum of 30 years (years of benefit service is defined as the amount equal to the period of time, computed to the nearest 1/12th year, commencing on the date on which one hour of completed service is attained, and terminating on the severance date or December 31, 2006, whichever is earlier, subject to certain provisions regarding breaks in service) plus one and one half percent of final average annual compensation in excess of social security covered compensation, multiplied by years of benefit service up to a maximum of 30 years.

Participating hourly employees at the Company's Strongsville, Ohio location (SH employees) are entitled to a monthly benefit determined by multiplying the years of benefit service (not limited) earned through the date of retirement or termination or December 31, 2006, whichever is earlier, by the applicable rate at either the retirement or termination date or December 31, 2006, whichever is earlier. Effective January 17, 2005 through December 31, 2006 the applicable rate was \$33.50. From January 1, 2001 to January 16, 2005 the applicable rate was \$29. The applicable rate prior to January 1, 2001 was the rate in effect at the time of termination.

Former employees of the Company's now closed facilities, Fountain Inn and Duncan, South Carolina and Brunswick and Mohawk Drive, Strongsville, Ohio (FDB employees), are entitled to a monthly benefit equal to the applicable rate in effect at the time of retirement or termination, multiplied by the number of years of participation (not limited). Years of participation was defined as each plan year in which at least 1,800 hours of service was attained, with 1/12th of a year of participation credited for each 150 hours of service. Partial years of service were recognized.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2011 and 2010

1. Description of the Plan, Continued

(c) Pension Benefits, Continued

(2) Early:

The plan permits early retirement, provided the participant has reached age 55 and has completed at least ten years of vesting service for salaried and SH employees or ten years of service for FDB employees, as defined under the plan.

The early retirement benefit to which a salaried, SH, or FDB participant is entitled is determined in the same manner as for normal retirement but is reduced by the early retirement factor of one third of one percent per month for each month prior to the retiree's normal retirement date.

(3) Deferred Vested:

In the event of a participant's termination of service prior to reaching normal or early retirement age, the plan provides a pension benefit determined in the same manner as for normal retirement, provided the participant has met the minimum vesting requirements under the plan. Benefits may commence on the first day that the participant would have been eligible to receive an early retirement benefit, subject to the early retirement factor, or delayed to date of normal retirement.

(4) Disability:

In the event of a participant's termination of service prior to reaching normal retirement age due to a permanent and total disability (as defined by the plan), the plan provides a disability benefit determined in the same manner as for normal retirement, provided the participant has met the minimum vesting requirements under the plan. Benefits may commence the first day of the month following the month in which the participant becomes eligible for the disability benefit.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2011 and 2010

1. Description of the Plan, Continued

(c) Pension Benefits, Continued

(5) Death:

In the event of a participant's death or unless elected otherwise, the plan provides for a life annuity to the participant's surviving spouse (or beneficiary) equal to 50% of the reduced monthly benefit amount to which the participant was entitled at the time of death or December 31, 2006, whichever is earlier. Benefits may commence on the first day that the participant would have been eligible to receive an early retirement benefit, subject to the early retirement factor, or delayed to date of normal retirement.

(d) Vesting

Participants under the plan are vested following the completion of three years of vesting service.

A non-FDB employee shall be credited with years of vesting service in the same manner as determined for crediting years of benefit service.

An FDB employee shall be credited with a year of vesting service for each plan year in which the employee earns 1000 hours of service, or if less than 1000 hours, 1/12th of a year for each 83 hours of service.

(e) Methods of Payment

An employee who becomes eligible to receive a normal, early, or deferred vested retirement benefit under the plan, may elect a benefit payment in accordance with any one of the following options:

- (1) A reduced monthly benefit for the lifetime of the employee, with an equal monthly, lifetime benefit payable following death to the surviving spouse or beneficiary.
- (2) A reduced monthly benefit for the lifetime of the employee, with a continuing monthly, lifetime payment to the surviving spouse or beneficiary equal to one-half of the employee's monthly benefit.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2011 and 2010

1. Description of the Plan, Continued

(e) Methods of Payment, Continued

(3) A reduced monthly benefit for the lifetime of the employee, with a remaining equal term-certain benefit of ten years following death of the employee to a deemed beneficiary, or if following the death of the deemed beneficiary, the remaining unpaid amounts to the estate of the survivor.

(4) A monthly benefit amount payable to the employee for the employee's lifetime only.

(f) Payment of Small Benefits

Former participants in the plan regardless of age, who have an actuarially determined present value life-time retirement benefit of less than \$1,000, will receive a single lump sum involuntary cash-out payment in lieu of any other benefits under the plan. Upon attaining normal retirement age, should the actuarially determined present value life-time retirement benefit be greater than \$1,000 but not exceed \$5,000, a single lump sum involuntary cash-out payment will be made in lieu of any other benefits under the plan.

Former participants who have not reached normal retirement age who have an actuarially determined present value life-time retirement benefit greater than \$1,000 but not exceeding \$5,000 may elect to receive a single lump sum payment in lieu of any other benefits under the plan.

(g) Plan Termination

In the event the plan terminates, the net assets of the plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- (1) Annuity benefits that former participants or their beneficiaries have been receiving for at least three years, or that participants eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2011 and 2010

1. Description of the Plan, Continued

(g) Plan Termination, Continued

- (2) Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC)(a U.S. government agency), up to the applicable limitations (discussed subsequently).
- (3) All other vested benefits (that is, vested benefits not insured by the PBGC).
- (4) All nonvested benefits.

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 survivor's 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. The 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.

2. Summary of Significant Accounting Policies

(a) Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2011 and 2010

2. Summary of Significant Accounting Policies, Continued

(b) Investment Valuation and Income Recognition

Investments held by Fifth Third Bank, the trustee of the plan, 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 5 for a discussion of fair value measurements.

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

(c) 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.

(d) Funding Policy

The plan is funded solely by contributions made by the Company.

Contributions are determined annually by actuarial valuations of the plan by an independent consulting actuary. The actuary determines the maximum amount permitted by law or regulation as a federal income tax deduction and the minimum amount necessary during any plan year to avoid an accumulated funding deficiency as defined by ERISA.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2011 and 2010

2. Summary of Significant Accounting Policies, Continued

(d) Funding Policy, Continued

The funding method used was the unit credit actuarial cost method. Under this method, the actuarial accrued liability is equal to the present value of benefits accrued to the valuation date.

The asset valuation method used to develop the actuarial value of assets for the January 1, 2011 and 2010 valuation was the two-year smoothed market value. Under this method, a market value gain or loss is determined each year, and 50% of the gain or loss is recognized for that year and for the following year.

The Company contributed \$2,600,822 and \$2,076,420 to the plan for the years ended December 31, 2011 and 2010, respectively. The minimum funding contribution determined by actuarial valuation for the years ended December 31, 2011 and 2010 was \$2,467,567 and \$1,883,666, respectively. Certain funding contributions for each of the years ended December 31, 2011 and 2010 were paid in the subsequent year, as allowed under the Internal Revenue Code. Quarterly payments towards the minimum funding contribution were required for both years. The minimum funding requirement under ERISA was met for the years ended December 31, 2011 and 2010.

Although it has not expressed any intention to do so, the Company has the right under the plan to discontinue its contributions at any time and to terminate the plan subject to the provisions set forth under ERISA.

(e) Administrative Expenses

Administrative expenses paid by the plan for the years ended December 31, 2011 and 2010 totaled \$230,197 and \$284,354, respectively, consisting of PBGC premium payments of \$113,122 and \$201,316 for 2011 and 2010, respectively, and professional and investment advisory fees of \$117,075 and \$83,038 for 2011 and 2010, respectively. The Company retains the right to determine, on an annual basis, the source of payment of such costs, either from the plan's assets or from the Company.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2011 and 2010

2. Summary of Significant Accounting Policies, Continued

(f) Payment of Benefits

Benefit payments to participants are recorded when paid.

(g) Subsequent Events

The plan has evaluated subsequent events through October 10, 2012, the date the financial statements were available to be issued.

(h) Reclassification

Certain amounts in the 2010 financial statements and notes have been reclassified to conform to the 2011 presentation.

3. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the plan's provisions to the service employees have rendered. 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 either a percentage of final average annual compensation (salaried participants) or eligible years of service (hourly participants). The accumulated plan benefits for active employees are based on eligible years of service prior to the valuation date. Benefits payable under all circumstances - retirement, death, disability and termination of employment - are included, to the extent they are deemed attributable to eligible employee service rendered and eligible compensation received.

The actuarial present value of accumulated plan benefits was determined by the plan's actuary, Buck Consultants, as the 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.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2011 and 2010

3. Actuarial Present Value of Accumulated Plan Benefits, Continued

The following is a summary of changes in actuarial assumptions from the previous year's actuarial valuation:

(a) The mortality tables were updated as required by the Pension Protection Act (PPA).

The significant assumptions underlying the actuarial computations for the years ended December 31, 2011 and 2010 (valuation dates January 1, 2011 and 2010, respectively) are as follows:

Assumed interest rates:	
Funding	Segment rates with four-month lookback, effective interest rate 6.27% and 6.67% for 2011 and 2010, respectively.
FAS 35 Discount Rate	7.25% for 2011 and 2010
Mortality Basis (healthy) for Purposes of Funding Target Liability	The RP-2000 Mortality Table with projections specified by IRS Proposed Reg. Section 1.430(h)(3)-1, for annuitants and non-annuitants for 2011 and 2010
Disabled members	The post-1994 disable mortality rates for males and females per Revenue Ruling 96-7 for 2011 and 2010
Retirement	Later of age 65 or current age
Salary increase rate	N/A (plan benefits frozen)
Increase in Social Security Wage Base	N/A (plan benefits frozen)
Plan benefits not considered	None for 2011 and 2010

The foregoing actuarial assumptions 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.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2011 and 2010

3. Actuarial Present Value of Accumulated Plan Benefits, Continued

The actuarial present value of accumulated plan benefits as of January 1, 2011 and 2010 (plan years ended December 31, 2011 and 2010, respectively), are as follows:

	<u>2011</u>	<u>2010</u>
Vested benefits:		
Participants and beneficiaries currently receiving payments	\$ 24,746,512	23,617,051
Terminated participants	11,742,177	12,142,606
Active participants	<u>2,077,268</u>	<u>2,111,027</u>
Total vested benefits	38,565,957	37,870,684
Nonvested benefits	<u>-</u>	<u>136,676</u>
Total actuarial present value of accumulated plan benefits	\$ <u>38,565,957</u>	<u>38,007,360</u>

The changes in actuarial present value of accumulated plan benefits during the years beginning January 1, 2011 and 2010 (plan years ended December 31, 2011 and 2010, respectively), are as follows:

	<u>2011</u>	<u>2010</u>
Actuarial present value of accumulated plan benefits at beginning of year	\$ 38,007,360	37,311,186
Increase (decrease) during the year attributable to:		
Benefits accumulated and other	394,738	328,060
Interest due to decrease in discount period	2,666,404	2,621,948
Benefits paid	(2,502,545)	(2,333,596)
Changes in actuarial assumptions	<u>-</u>	<u>79,762</u>
Net increase	<u>558,597</u>	<u>696,174</u>
Actuarial present value of accumulated plan benefits at end of year	\$ <u>38,565,957</u>	<u>38,007,360</u>

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2011 and 2010

4. Investments Certified by Trustee (Unaudited)

Fifth Third Bank, the plan's trustee, holds the assets and executes transactions for the plan. Financial information relating to the assets and investment activity of the plan is included in the accompanying financial statements and supplemental schedules. Fifth Third Bank has provided certification as to the completeness and accuracy of the financial information contained in the accompanying financial statements and supplemental schedules.

The following is a summary of the unaudited information included in the financial statements and supplemental schedules that was certified and provided to the plan administrator as of December 31, 2011 and 2010 and for the years then ended, by Fifth Third Bank:

	<u>2011</u>	<u>2010</u>
Statements of net assets available for benefits		
Investments, at fair value:		
Money market fund	\$ 2,105,400	1,364,929
Common stocks	1,718,397	1,002,298
Preferred stocks	14,753	9,684
Mutual funds	28,019,232	31,320,977
Cash	1	1
Statements of changes in net assets available for benefits:		
Investment income:		
Net realized and unrealized (depreciation) appreciation in fair value of investments	\$ (1,993,676)	2,793,774
Interest and dividends	952,750	902,371

For the years ended December 31, 2011 and 2010, the plan's investments (including gains and losses on investments bought and sold as well as those held during the year) (depreciated) appreciated in net value by \$(1,964,235) and \$2,793,774, respectively, per the following schedule:

	<u>2011</u>	<u>2010</u>
Common stock	\$ 120,521	29,618
Preferred stock	(307)	(114)
Mutual funds	<u>(2,113,890)</u>	<u>2,764,270</u>
Total appreciation in net assets	<u>\$ (1,993,676)</u>	<u>2,793,774</u>

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2011 and 2010

4. Investments Certified by Trustee (Unaudited), Continued

The fair value of individual investments that represent five percent or more of the plan's net assets as of December 31, 2011 and 2010 are as follows:

	<u>2011</u>	<u>2010</u>
<u>Mutual Funds</u>		
Pimco Total Return Fund	\$ 4,866,192	7,115,833
Pimco Low Duration Fund	2,591,120	2,551,949
Oppenheimer Developing Markets	2,242,481	2,792,070
Federated Municipal Obligations Fund	2,105,400	-
Fidelity New Insight	2,024,822	2,039,703
MFS Value Fund	1,886,219	1,691,093
T. Rowe Price Equity Income Fund	1,856,527	1,742,427
T. Rowe Price Growth Stock Fund	1,751,788	1,772,992
Ishares Russell 1000	1,734,250	-
Pimco High Yield Fund	1,692,720	-
Dodge & Cox International Stock Fund	1,683,913	1,718,917
EuroPacific Growth Fund	1,641,928	1,685,037
Fifth Third Disciplined Large Value Fund	-	1,693,656

5. Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, 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 as follows:

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.
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(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2011 and 2010

5. Fair Value Measurements, Continued

Level 2	Inputs to the valuation methodology include • quoted prices for similar assets or liabilities in active markets; • quoted prices for identical or similar assets or liabilities in inactive markets; • inputs other than quoted prices that are observable for the asset or liability; and • inputs that are derived principally from or corroborated by observable market data by correlation or other means.
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If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.
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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 at fair value. There have been no changes in the methodologies used at December 31, 2011 and 2010.

Money market fund: Valued using amortized cost which approximates fair value.

Common and preferred stocks: Valued at the closing price reported in the active market in which the individual securities are traded.

Mutual funds: Valued at the net asset value of shares held by the plan at year end.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2011 and 2010

5. Fair Value Measurements, Continued

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

The following table sets forth by level, within the fair value hierarchy, the plan's fair value measurements at December 31, 2011 and 2010:

<u>Fair Value Measurements at December 31, 2011</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money Market Fund:				
Federated Municipal Obligation Fund	\$ 2,105,400	-	-	2,105,400
Common Stocks:				
Alexandria Real Estate	66,280	-	-	66,280
American Campus Communities	104,900	-	-	104,900
Associated Estates Realty	33,351	-	-	33,351
Avalonbay Communities	60,207	-	-	60,207
Boston Properties	55,477	-	-	55,477
Camden Property	51,659	-	-	51,659
Digital Realty	64,070	-	-	64,070
Douglas Emmet Inc.	43,630	-	-	43,630
East Group Properties	41,828	-	-	41,828
Entertainment Properties Trust	38,377	-	-	38,377
Essex Property	44,261	-	-	44,261
Federal Realty Investment	50,457	-	-	50,457
First Potomac Realty	12,763	-	-	12,763
HCP Inc.	45,076	-	-	45,076
Health Care REIT	64,727	-	-	64,727

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2011 and 2010

5. Fair Value Measurements, Continued

	<u>Fair Value Measurements at December 31, 2011</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Hospitality Properties	44,260	-	-	44,260
Host Hotels and Resorts	58,726	-	-	58,726
Kimco Realty Corporation	15,785	-	-	15,785
LTC Properties	36,723	-	-	36,723
Monmouth Real Estate Investment	18,712	-	-	18,712
National Retail Properties	38,831	-	-	38,831
Plum Creek Timber Co.	28,042	-	-	28,042
Potlatch Corp.	47,785	-	-	47,785
Public Storage	116,308	-	-	116,308
Realty Income Corp.	52,685	-	-	52,685
SL Green Realty Corp.	57,577	-	-	57,577
Simon Property Group	199,083	-	-	199,083
Tanger Factory Outlet Centers Inc.	33,806	-	-	33,806
Ventas Inc.	47,687	-	-	47,687
Vornado Realty Trust	59,105	-	-	59,105
Washington Real Estate Investment Trust	31,562	-	-	31,562
Weingarten Realty	40,258	-	-	40,258
Whitestone REIT	14,399	-	-	14,399
Total common stocks	<u>1,718,397</u>	<u>-</u>	<u>-</u>	<u>1,718,397</u>
Preferred Stock:				
CBL & Associates Property	14,753	-	-	14,753

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2011 and 2010

5. Fair Value Measurements, Continued

<u>Fair Value Measurements at December 31, 2011</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds:				
Bond Funds:				
High Yield Fund	1,692,720			1,692,720
Low Duration Fund	2,591,120	-	-	2,591,120
Mutual Fund	1,001,045	-	-	1,001,045
Total Return Fund - Pimco	4,866,192	-	-	4,866,192
Total Return Fund - Royce	635,040			635,040
Total bond funds	<u>10,786,117</u>	<u>-</u>	<u>-</u>	<u>10,786,117</u>
Equity Funds:				
Developing Markets	2,242,481	-	-	2,242,481
Equity Income Fund	1,856,527	-	-	1,856,527
EuroPacific Growth Fund	1,641,928	-	-	1,641,928
Fidelity New Insight	2,024,822			2,024,822
Growth Stock Fund	1,751,788	-	-	1,751,788
Institutional Fund	922,473	-	-	922,473
International Stock Fund	1,638,913	-	-	1,638,913
Mid Cap Value Fund	978,556	-	-	978,556
New Horizons Fund	555,158			555,158
Russell 1000	1,734,250			1,734,250
Value Fund	1,886,219	-	-	1,886,219
Total equity funds	<u>17,233,115</u>	<u>-</u>	<u>-</u>	<u>17,233,115</u>
Total mutual funds	<u>28,019,232</u>	<u>-</u>	<u>-</u>	<u>28,019,232</u>
Total assets at fair value	<u>\$ 31,857,782</u>	<u>-</u>	<u>-</u>	<u>31,857,782</u>

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2011 and 2010

5. Fair Value Measurements, Continued

<u>Fair Value Measurements at December 31, 2010</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money Market Fund:				
Prime Money Market Fund	\$ 1,364,929	-	-	1,364,929
Common Stocks:				
AMB Property	21,753	-	-	21,753
Alexandria Real Estate	44,249	-	-	44,249
American Campus Communities	44,972	-	-	44,972
Associated Estates Realty	18,837	-	-	18,837
Avalonbay Communities	31,739	-	-	31,739
Boston Properties	30,307	-	-	30,307
Camden Property	28,286	-	-	28,286
Campus Crest Communities	10,655	-	-	10,655
Digital Realty	27,729	-	-	27,729
Douglas Emmet Inc.	23,406	-	-	23,406
East Group Properties	26,239	-	-	26,239
Entertainment Properties Trust	23,958	-	-	23,958
Essex Property	21,245	-	-	21,245
Federal Realty Investment	28,678	-	-	28,678
First Potomac Realty	10,731	-	-	10,731
Getty Realty Corporation	17,329	-	-	17,329
HCP Inc.	23,619	-	-	23,619
Health Care REIT	35,349	-	-	35,349
Hospitality Properties	26,127	-	-	26,127
Host Hotels and Resorts	41,887	-	-	41,887
Kimco Realty Corporation	11,690	-	-	11,690
LTC Properties	19,712	-	-	19,712
Monmouth Real Estate Investment	10,251	-	-	10,251

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2011 and 2010

5. Fair Value Measurements, Continued

	<u>Fair Value Measurements at December 31, 2010</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
National Retail Properties	21,147	-	-	21,147
Plum Creek Timber Co.	16,927	-	-	16,927
Potlatch Corp.	30,988	-	-	30,988
Public Storage	50,507	-	-	50,507
Realty Income Corp.	30,370	-	-	30,370
SL Green Realty Corp.	36,455	-	-	36,455
Simon Property Group	91,132	-	-	91,132
Tanger Factory Outlet Centers Inc.	18,838	-	-	18,838
Ventas Inc.	29,389	-	-	29,389
Vornado Realty Trust	35,832	-	-	35,832
Washington Real Estate Investment Trust	23,800	-	-	23,800
Weingarten Realty	25,851	-	-	25,851
Whitestone REIT	12,314	-	-	12,314
Total common stocks	1,002,298	-	-	1,002,298
Preferred Stock:				
CBL & Associates Property	9,684	-	-	9,684
Mutual Funds:				
Bond Funds:				
High Yield Fund	1,269,171			1,269,171
Long Term U.S. Government Bond Fund	443,245	-	-	443,245
Low Duration Fund	2,551,949	-	-	2,551,949
Total Return Fund	7,115,833	-	-	7,115,833
Total bond funds	11,380,198	-	-	11,380,198

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2011 and 2010

5. Fair Value Measurements, Continued

	<u>Fair Value Measurements at December 31, 2010</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Equity Funds:				
Developing Markets	2,792,070	-	-	2,792,070
Disciplined Large Value Fund	1,693,656	-	-	1,693,656
Equity Income Fund	1,742,427	-	-	1,742,427
EuroPacific Growth Fund	1,685,037	-	-	1,685,037
Growth Stock Fund	1,772,992	-	-	1,772,992
Institutional Fund	1,275,428	-	-	1,275,428
International Stock Fund	1,718,917	-	-	1,718,917
Micro Cap Value Fund	1,116,297	-	-	1,116,297
Mid Cap Value Fund	1,328,530	-	-	1,328,530
New Insights	2,039,703	-	-	2,039,703
Small Cap Fund	1,084,629	-	-	1,084,629
Value Fund	1,691,093	-	-	1,691,093
Total equity funds	<u>19,940,779</u>	<u>-</u>	<u>-</u>	<u>19,940,779</u>
Total mutual funds	<u>31,320,977</u>	<u>-</u>	<u>-</u>	<u>31,320,977</u>
Total assets at fair value	\$ <u>33,697,888</u>	<u>-</u>	<u>-</u>	<u>33,697,888</u>

6. Related-Party Transactions

Certain plan investments consist of shares of money market funds and mutual funds that are managed by Fifth Third Bank for 2011 and 2010. Fifth Third Bank is the trustee as defined by the plan and, therefore, these investments and transactions qualify as party-in-interest transactions which are exempt from the prohibited transaction rules of ERISA.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2011 and 2010

7. 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 statements of net assets available for benefits.

Plan contributions are made and the actuarial present value of 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.

8. Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated December 10, 2008, that the plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code. 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 Internal Revenue Code.

U.S. GAAP 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 the Internal Revenue Service and other applicable taxing authorities. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2008.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2011 and 2010

9. Reconciliation of Financial Statements to the Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2011 and 2010 to the Form 5500:

	<u>2011</u>	<u>2010</u>
Net assets available for benefits per the financial statements	\$ 32,710,302	33,978,021
Amounts allocated to accrued interest and dividends	(39,885)	(38,027)
Amounts allocated due to broker	<u>238,188</u>	<u>27,000</u>
Net assets available for benefits per the Form 5500	\$ <u>32,908,605</u>	<u>33,966,994</u>

The following is a reconciliation of total investment income per the financial statements for the years ended December 2011 and 2010 to the Form 5500:

	<u>2011</u>	<u>2010</u>
Total investment income per the financial statements	\$ (1,040,926)	3,696,145
Amounts allocated to accrued interest and dividends, current year	(39,885)	(38,027)
Amounts allocated to accrued interest and dividends, past year	38,027	28,981
Amounts allocated to due to broker, current year	238,188	27,000
Amounts allocated to due to broker, prior year	(27,000)	(28,974)
Rounding	<u>(1)</u>	<u>-</u>
Total (loss) income on investments per the Form 5500	\$ <u>(831,597)</u>	<u>3,685,125</u>

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Notes to Financial Statements, Continued
December 31, 2011 and 2010

9. Reconciliation of Financial Statements to the Form 5500, Continued

The following is a summary of income (loss) on investments per the Form 5500 for the years ended December 31, 2011 and 2010:

	<u>2011</u>	<u>2010</u>
Interest-bearing cash (including money market accounts and certificates of deposits); Schedule H, Line 2b(1)(A)	\$ 2,002	145
Dividend from preferred stock; Schedule H, Line 2b(2)(A)	1,086	189
Dividend from common stock; Schedule H, Line 2b(2)(B)	54,503	9,430
Dividend from registered investment companies; Schedule H, Line 2b(2)(C)	893,301	459,218
Net gain (loss) on sale of assets; Schedule H, Line 2b(4)(C)	127,830	(1,073,406)
Total unrealized (depreciation) appreciation of assets; Schedule H, Line 2b(5)(C)	(1,880,876)	3,865,206
Net investment gain from 103-12 investment entities; Schedule H, Line 2b(9)	-	424,343
Net investment loss from registered investment companies; Schedule H, Line 2b(10)	<u>(29,443)</u>	<u>-</u>
Total (loss) income on investments per the Form 5500	\$ <u>(831,597)</u>	<u>3,685,125</u>

SUPPLEMENTAL SCHEDULES

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
E.I.N. 34-1733242
Plan Number 003
December 31, 2011

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor or similar party	Description of Investments including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
<u>MONEY MARKET FUND</u>				
	Federated	Municipal Obligation Fund	\$ 2,105,400	2,105,400
<u>COMMON STOCKS</u>				
	Simon Property Group		159,136	199,083
	Public Storage		93,373	116,308
	American Campus Communities		82,169	104,900
	Alexandria Real Estate		71,140	66,280
	Health Care REIT		58,230	64,727
	Digital Realty		59,054	64,070
	Avalonbay Communities		53,484	60,207
	Vornado Realty Trust		67,244	59,105
	Host Hotels and Resorts		61,691	58,726
	SL Green Realty Corp.		59,524	57,577
	Boston Properties		50,875	55,477
	Realty Income Corp.		51,806	52,685
	Camden Property		44,006	51,659
	Federal Realty Investment		46,451	50,457
	Potlatch Corp.		53,429	47,785
	Ventas Inc.		46,004	47,687
	HCP Inc.		40,516	45,076
	Essex Property		37,000	44,261
	Hospitality Properties		43,016	44,260
	Douglas Emmet Inc.		42,589	43,630
	East Group Properties		38,765	41,828
	Weingarten Realty		42,551	40,258

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Schedule H, line 4i - Schedule of Assets (Held at End of Year), Continued
E.I.N. 34-1733242
Plan Number 003
December 31, 2011

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor or similar party	Description of Investments including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
<u>COMMON STOCKS, Continued</u>				
	National Retail Properties		37,118	38,831
	Entertainment Properties Trust		40,313	38,377
	LTC Properties		31,915	36,723
	Tanger Factory Outlet Centers Inc.		28,949	33,806
	Associated Estates Realty		31,795	33,351
	Washington Real Estate Investment Trust		35,752	31,562
	Plum Creek Timber Co.		28,635	28,042
	Monmouth Real Estate Investment		16,222	18,712
	Kimco Realty Corporation		17,074	15,785
	Whitestone REIT		16,877	14,399
	First Potomac Realty		15,575	12,763
			1,602,278	1,718,397
<u>PREFERRED STOCK</u>				
	CBL & Associates Property		15,060	14,753
<u>MUTUAL FUNDS</u>				
	Pimco	Total Return Fund	4,659,530	4,866,192
	Pimco	Low Duration Fund	2,493,643	2,591,120
	Oppenheimer	Developing Markets	2,467,735	2,242,481
	Fidelity	New Insight	1,817,000	2,024,822

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Schedule H, line 4i - Schedule of Assets (Held at End of Year), Continued
E.I.N. 34-1733242
Plan Number 003
December 31, 2011

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor or similar party	Description of Investments including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
	<u>MUTUAL FUNDS, Continued</u>			
	MFS	Value Fund	2,278,349	1,886,219
	T. Rowe Price	Equity Income Fund	1,923,879	1,856,527
	T. Rowe Price	Growth Stock Fund	1,814,402	1,751,788
	Ishares	Russell 1000	1,870,275	1,734,250
	Pimco	High Yield Fund	1,754,874	1,692,720
	Europacific	Growth Fund	1,996,823	1,641,928
	Dodge & Cox	International Stock Fund	2,125,225	1,638,913
	Eaton Vance	Mutual Fund	1,033,997	1,001,045
	American Century	Mid Cap Value Fund	1,047,027	978,556
	Morgan Stanley	Institutional Fund	914,077	922,473
	Royce	Total Return Fund	696,140	635,040
	T. Rowe Price	New Horizons Fund	659,820	555,158
			<u>29,552,796</u>	<u>28,019,232</u>
			\$ <u>33,275,534</u>	<u>31,857,782</u>

* Represents party-in-interest to the Plan as defined by ERISA.

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Schedule H, line 4i - Schedule of Assets (Acquired and Disposed of Within Year)
E.I.N. 34-1733242
Plan Number 003
December 31, 2011

(a)	(b)	(c)	(d)
Identity of issuer, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Costs of acquisitions	Proceeds of dispositions
AMB Properties Corp./ Prologis, Inc.	Common Stock	\$ 8,802	8,067
Campus Crest Communities, Inc.	Common Stock	6,941	6,484
CBL & Associates	Common Stock	1,112	1,123
Getty Realty Corp.	Common Stock	5,506	5,167
Federated	Municipal Obligations Funds	1,364,929	1,364,929
Royce Total Return	Common Stock	209,209	191,298

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Schedule H, line 4j - Schedule of Reportable Transactions
E.I.N. 34-1733242
Plan Number 003
Year Ended December 31, 2011

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Lease Rental	Expenses Incurred	Cost of Asset	Current Value on Transaction Date	Net Gain or (Loss)
Series of transactions in excess of 5 percent of plan assets:								
Federated	Municipal Obligations Funds							
	Sales	-	2,721,633	-	-	2,721,633	2,721,633	-
	Purchases	3,462,104	-	-	-	3,462,104	3,462,104	-
Pimco	Total Return Fund							
	Sales	-	2,447,255	-	-	2,348,139	2,447,255	99,116
	Purchases	-	-	-	-	-	-	-
Fifth Third	Disciplined Large Value Fund							
	Sales	-	1,813,040	-	-	1,933,368	1,813,040	(120,328)
	Purchases	-	-	-	-	-	-	-
American Funds	Euro Pacific Growth Funds							
	Sales	-	-	-	-	-	-	-
	Purchases	2,697,795	-	-	-	2,697,795	2,697,795	-
Ishares	Russell 1000							
	Sales	-	-	-	-	-	-	-
	Purchases	1,870,275	-	-	-	1,870,275	1,870,275	-

There were no category (i), (ii), or (iv) reportable transactions during the year.

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2011 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Line 22 — Description of Weighted Average Retirement Age

Calculation of Average Retirement Age				
Age at Retirement	Percentage Retiring	Percentage of Total Group Remaining	Percentage of Total Group Retiring	Weighted Retirement Age
54	0.00%	100.000000%	0.000000%	0.00
55	2.00%	98.000000%	2.000000%	1.10
56	2.00%	96.040000%	1.960000%	1.10
57	3.00%	93.158800%	2.881200%	1.64
58	3.00%	90.364036%	2.794764%	1.62
59	4.00%	86.749475%	3.614561%	2.13
60	5.00%	82.412001%	4.337474%	2.60
61	10.00%	74.170801%	8.241200%	5.03
62	20.00%	59.336641%	14.834160%	9.20
63	15.00%	50.436145%	8.900496%	5.61
64	15.00%	42.870723%	7.565422%	4.84
65	100.00%	0.000000%	42.870723%	27.87
Retirement Age				62.74
			100.00%	

VAN DORN DEMAG CORPORATION
VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN
ATTACHMENTS TO 2011 SCHEDULE SB (FORM 5500)

EIN: 34-1733242
PN: 003

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest Rate:	Funding:	Current Year:	Segment rates with four month lookback	
			First segment rate	3.78%
			Second segment rate	6.31%
			Third segment rate	6.57%
			Effective Interest Rate	6.27%
		Prior Year:	Segment rates with four month lookback	
			First segment rate	5.03%
			Second segment rate	6.73%
			Third segment rate	6.82%
			Effective Interest Rate	6.67%
Expenses:	\$150,000 is added to the normal cost for 2011.			
Cost-of-living:	N/A			
Salary increase assumption:	N/A; benefit frozen			
Social Security:	N/A; benefit frozen			
Valuation Salary:	N/A; benefit frozen			

EIN: 34-1733242
PN: 003

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2011 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Non-economic Assumptions

Disability rates: Wyatt 1985 Study Disability Incidence Class 1 Rates for males and females, with the following sample rates:

<u>Age</u>	<u>Male</u>	<u>Female</u>
25	.00038	.00047
35	.00069	.00136
45	.00202	.00323
55	.00722	.00952
60	.01256	.01159

Marital percentage: 80% of male participants and 50% of female participants are assumed to be married, with males 2 years older than females.

Valuation of optional payment forms: 100% of participants are assumed to take a life annuity.

Data: Census data was supplied by the Plan Sponsor. Asset data was supplied by the Plan Trustee. These data items were not audited by Buck although they were reviewed for reasonableness and consistency with the prior year's information. The valuation fully relied on the providers for the accuracy and comprehensiveness of the data. The census data used and maintained by Buck Consultants, LLC is for valuation purposes only. This data is not intended to be the plan participant's permanent record.

Plan benefits not considered: None.

VAN DORN DEMAG CORPORATION
VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN
ATTACHMENTS TO 2011 SCHEDULE SB (FORM 5500)

EIN: 34-1733242
PN: 003

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Methods

Funding method:	For minimum required and maximum contribution purposes: The Funding Target is the present value of accrued benefits and based on compensation and service to date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, including the effect of expected compensation increases during the year.
Asset valuation method:	Smoothed value of assets over the prior two years.
Changes since prior year:	• Funding interest rates changed as required by PPA. • Mortality tables changed as required by PPA.

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2011 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Part V - Summary of Plan Provisions

Effective Date:	April 20, 1993.
Subsequent Amendments:	January 1, 2001; January 31, 2005; December 31, 2006.
Eligible Employees:	Participants in the prior plan become participants as of the effective date. All other eligible employees became participants at employment. Special rules apply to part-time employees.
Service to Determine Amount of Benefit:	Service is credited for benefit accruals based on the period of service since employment to the nearest 1/12 of a year. Service credited under the prior plan as of April 20, 1993 is included under the plan. Service while covered by a union plan or while an employee of a related entity that has not adopted the plan is not included in credited service.
Service for Vesting:	Similar to benefit service, but includes service while covered by a union plan or while an employee of a related entity that has not adopted the plan.
Benefit Eligibility:	
a. Normal Retirement	Age 65.
b. Early Retirement	The first day of the month coincident with or following after the participant attains age 55 and completes ten years of vesting service.
c. Disability	A participant who has a total and permanent disability while in the active service of the company after completing 15 years of vesting service.
d. Deferred Vested	100% vested after five years of vesting service.

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2011 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Part V - Summary of Plan Provisions

Retirement Benefits:

a. Normal Retirement

Salaried Employees:

The greater of (1) and (2), plus (3), below:

- (1) 1% of final average compensation, plus 0.5% of the excess, if any, of final average compensation over covered compensation, multiplied by benefit service rendered after December 31, 1988 to maximum of 30 years, divided by 12 to be expressed in terms of a monthly benefit.
- (2) \$13.50 multiplied by benefit service rendered after December 31, 1989; this amount is expressed in terms of a monthly benefit.
- (3) \$4.00 multiplied by benefit service rendered prior to January 1, 1989; this amount is expressed in terms of a monthly benefit.

Hourly (Strongsville) Employees:

Effective February 1, 2005, the monthly benefit equals \$33.50, multiplied by benefit service. Prior to February 1, 2005, the monthly benefit was \$29.00, multiplied by benefit service. Prior to January 1, 2001, the monthly benefit was \$28.00, multiplied by benefit service.

Satellite Employees:

Effective February 1, 2005 the monthly benefit equals \$33.50 multiplied by benefit service. Prior to February 1, 2005, the monthly benefit was \$19.50, multiplied by benefit service. Prior to January 1, 2001, the monthly benefit was \$18.50, multiplied by benefit service.

Note: Satellite participants transferred to Hourly (Strongsville) begin to earn future benefits under the Hourly formula as of their date of transfer.

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2011 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Part V - Summary of Plan Provisions

b. Early Retirement

The accrued benefit as determined above, reduced by 1/3 of 1% for each month that the benefit commencement date precedes the participant's normal retirement date.

c. Disability

The accrued benefit determined at date of disability is payable without reduction for early commencement.

d. Deferred Vested

Accrued normal retirement benefit based on benefit service to termination date. Benefit is payable on normal retirement date.

e. Pre-retirement Surviving Spouse Benefit

Should an active, married participant die prior to normal retirement date and after age 55 and 5 years of vesting service, the surviving spouse will be entitled to a lifetime benefit equal to 50% of the actuarially reduced vested benefit the participant would have received had he/she retired early and elected the 50% Joint and Survivor benefit before his death.

If a vested participant is not eligible for early retirement at his date of death, benefit payments to the spouse are deferred until the earliest date the participant would have attained early retirement eligibility.

Final Average Earnings:

The average of the highest consecutive five years of compensation during the last 10 plan years prior to retirement or termination. Compensation earned during the year of termination is included if it is beneficial to the participant.

Employee Contributions:

There are no employee contributions required.

Cost-of-Living Adjustments:

None.

Normal Form of Benefit:

Single Life Annuity for non-married participants; 50% Qualified Joint and Survivor Annuity for married participants.

Recent Changes:

The plan was amended to freeze benefit accruals effective December 31, 2006.

Changes from prior year:

None

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2011 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Line 25 — Change in Method

- The changes made to the plan's funding method are those required or allowed by Code section 430 and regulations to Code section 430 and are consistent with the requirements of Code section 430 or regulations. As such, the changes do not need IRS approval.

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2011 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Line 26 — Schedule of Active Participant Data

Age	Years of Credited Service										Total
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	1	1	0	0	0	0	0	0	2
35 to 39	0	0	2	1	2	2	0	0	0	0	7
40 to 44	0	0	0	2	1	0	0	0	0	0	3
45 to 49	0	0	0	0	4	1	1	0	0	0	6
50 to 54	0	0	0	3	2	1	4	0	1	0	11
55 to 59	0	0	2	0	0	3	2	4	0	0	11
60 to 64	0	0	0	0	1	0	1	1	3	0	6
65 to 69	0	0	0	0	0	0	0	0	0	0	0
70 & up	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	5	7	10	7	8	5	4	0	46

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2011 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Line 32 — Schedule of Amortization Bases

Date Established	Type of Base	Remaining Installments	Shortfall Amortization Installment	Present Value of Remaining Installments
January 1, 2008	Shortfall	4	968,358	3,666,900
January 1, 2009	Shortfall	5	(41,940)	(194,970)
January 1, 2010	Shortfall	6	815,556	4,391,949
January 1, 2011	Shortfall	7	<u>575,593</u>	<u>3,498,419</u>
			2,317,567	11,362,298

**VAN DORN DEMAG CORPORATION
EMPLOYEES RETIREMENT PLAN**

Schedule H, line 4j – Schedule of Reportable Transactions

EIN: 34-1733242
PN: 003
December 31, 2011

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identify Party Involved	Description of Assets	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Purchases – Stock Mutual Funds								
American Funds	Euro Pacific Growth Funds	\$2,697,795	-	-	0	\$2,697,795	\$2,697,795	\$ 0
Ishares	Russell 1000	1,870,275	-	-	0	1,870,275	1,870,275	0
Purchase – Short Term Securities								
Federated	Municipal Obligations Funds	3,462,104				3,462,104	3,462,104	0
Sales – Mutual Funds								
Fifth Third	Disciplined Large Value Fund	\$1,933,368	-	-	0	\$1,933,368	\$1,813,040	\$ (120,328)
Pimco	Total Return Fund	2,348,139			0	2,348,139	2,447,255	99,116
Sales – Short Term Securities								
Federated	Municipal Obligations Funds	2,721,633			0	2,721,633	2,721,633	0
Total		\$15,033,314				\$15,033,314	\$15,012,102	\$ (21,212)

**VAN DORN DEMAG CORPORATION
EMPLOYEES RETIREMENT PLAN**

**Schedule H, line 4i – Schedule of Assets
(Held at End of Year)**

EIN: 34-1733242

PN: 003

December 31, 2011

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor or similar party	Description of Investments including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
	<u>Short-Term Securities</u>			
	Federated	Municipal Obligation Fund	\$ 2,105,400	\$ 2,105,400
	<u>Preferred Stock</u>			
	CBL & Assoc. Prop.		\$ 15,060	\$ 14,753
	<u>Common Stock</u>			
	Alexandria Real Estate Equities, Inc.		71,140	66,280
	American Campus Communities, Inc.		82,169	104,900
	Associated Estates Realty Corp.		31,795	33,351
	Avalon Bay Communities, Inc.		53,484	60,207
	Boston Properties, Inc.		50,875	55,477

**VAN DORN DEMAG CORPORATION
EMPLOYEES RETIREMENT PLAN**

**Schedule H, line 4i – Schedule of Assets
(Held at End of Year)**

EIN: 34-1733242

PN: 003

December 31, 2011

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor or similar party	Description of Investments including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
	<u>Common Stock (Continued)</u>			
	Camden Properties Trust		44,006	51,659
	Digital Realty Trust, Inc.		59,054	64,070
	Douglas Emmett, Inc.		42,589	43,630
	East Group Properties, Inc.		38,765	41,828
	Entertainment Properties Trust		40,313	38,377
	Essex Properties Trust, Inc.		37,000	44,261
	Federal Realty Investment Trust		46,451	50,457
	First Potomac Realty Trust		15,575	12,763
	HCP, Inc.		40,516	45,076
	Health Care REIT, Inc.		58,230	64,727

**VAN DORN DEMAG CORPORATION
EMPLOYEES RETIREMENT PLAN**

**Schedule H, line 4i – Schedule of Assets
(Held at End of Year)**

EIN: 34-1733242

PN: 003

December 31, 2011

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor or similar party	Description of Investments including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
	<u>Common Stock (Continued)</u>			
	Hospitality Properties, Inc.		43,016	44,260
	Host Hotels & Resorts		61,691	58,726
	Kimco Realty Corp.		17,074	15,785
	LTC Properties, Inc.		31,915	36,723
	Monmouth Realty Estate Investment Corp.		16,222	18,712
	National Retail Properties, Inc.		37,118	38,831
	Plum Creek Timber Co., Inc.		28,635	28,042
	Potlatch Corp.		53,429	47,785
	Public Storage		93,373	116,308
	Realty Income Corp.		51,806	52,685
	SL Green Realty Corp.		59,524	57,577
	Simon Property Group, Inc.		159,136	199,083

**VAN DORN DEMAG CORPORATION
EMPLOYEES RETIREMENT PLAN**

**Schedule H, line 4i – Schedule of Assets
(Held at End of Year)**

EIN: 34-1733242

PN: 003

December 31, 2011

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor or similar party	Description of Investments including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
	<u>Common Stock</u> <u>(Continued)</u>			
	Tanger Factory Outlet Centers, Inc.		28,949	33,806
	Ventas, Inc.		46,004	47,687
	Vornado Realty Trust		67,244	59,105
	Washington Real Estate Investment Trust		35,752	31,562
	Weingarten Realty		42,551	40,258
	Whitestone REIT		16,877	14,399
	Total		1,602,278	1,718,397
	<u>Mutual Funds</u>			
	Pimco	Total Return Fund	4,659,530	4,866,192
	Pimco	Low Duration Institutional Fund	2,493,643	2,591,120
	Dodge & Cox	International Stock Fund	2,125,225	1,638,913
	American Funds	EuroPacific Growth Fund	1,996,823	1,641,928
	Pimco	High Yield Fund	1,754,874	1,692,720

**VAN DORN DEMAG CORPORATION
EMPLOYEES RETIREMENT PLAN**

**Schedule H, line 4i – Schedule of Assets
(Held at End of Year)**

EIN: 34-1733242

PN: 003

December 31, 2011

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor or similar party	Description of Investments including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
	<u>Mutual Funds</u> <u>(Continued)</u>			
	Black Rock	Ishares Russell 1000 Index Fund	1,870,275	1,734,250
	American Century	Mid Cap Value Fund	1,047,027	978,556
	T. Rowe Price	Growth Stock Fund	1,814,402	1,751,788
	Oppenheimer	Developing Markets	2,467,735	2,242,481
	T. Rowe Price	Equity Income Fund	1,923,879	1,856,527
	MFS	Value Fund	2,278,349	1,886,219
	Eaton Vance	FLTG Rate Fund	1,033,997	1,001,045
	T. Rowe Price	New Horizon	659,820	555,158
	Royce	Total Return	696,140	635,040
	Fidelity	New Insight	1,817,000	2,024,822
	Morgan Stanley	Institutional Mid-Cap	914,077	922,473
			\$ 29,552,796	\$ 28,019,232
	Total		\$ 33,275,534	\$ 31,857,782

**VAN DORN DEMAG CORPORATION
EMPLOYEES RETIREMENT PLAN**

**Schedule H, line 4i – Schedule of Assets
(Acquired and Disposed of within year)**

EIN: 34-1733242

PN: 003

December 31, 2011

(a)	(b)	(c)	(d)
Identity of issuer, borrower, lessor or similar party	Description of Investments including maturity date, rate of interest, collateral, par or maturity value	Cost of Acquisition	Proceeds at Dispositions
AMB Properties Corp./Prologis Inc.	Common Stock	\$ 8,802	\$ 8,067
Campus Crest Communities, Inc.	Common Stock	6,941	6,484
CBL & Associates	Common Stock	1,112	1,123
Getty Realty Corp.	Common Stock	5,506	5,167
Federated	Municipal Obligations Funds	1,364,929	1,364,929
Royce Total Return Fund	Common Stock	209,209	191,298
Total		\$1,596,499	\$1,577,068

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment 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

Van Dorn Demag Corporation Employee Retirement Plan

B Three-digit

plan number (PN)

003

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Van Dorn Demag Corporation, dba Demag Plastics Group

D Employer Identification Number (EIN)

34-1733242

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 1 Day 1 Year 2011**2 Assets:**

	2a	2b
a Market value		33,969,553
b Actuarial value		31,514,151

3 Funding target/participant count breakdown:

	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a 570	27,069,177
b For terminated vested participants	3b 584	13,469,415
c For active participants:		
(1) Non-vested benefits.....	3c(1)	0
(2) Vested benefits	3c(2)	2,337,857
(3) Total active.....	3c(3) 46	2,337,857
d Total.....	3d 1,200	42,876,449

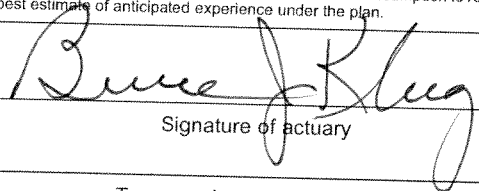
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐

	4a	4b
a Funding target disregarding prescribed at-risk assumptions		
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		

	5	6
5 Effective interest rate		6.27 %
6 Target normal cost		150,000

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

BRUCE KLUG

Type or print name of actuary

BUCK CONSULTANTS, LLC

123 N. Wacker, Suite 1000 Firm name

CHICAGO

IL 60606

Address of the firm

10/11/12

Date

11-03847

Most recent enrollment number

(312) 846-3555

Telephone number (including area code)

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	8,308
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	8,308
9 Amount remaining (line 7 minus line 8).....	0	0
10 Interest on line 9 using prior year's actual return of <u>12.30</u> %.....		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38 from prior year)		86,118
b Interest on (a) using prior year's effective rate of <u>6.67</u> % except as otherwise provided (see instructions).....		6,212
c Total available at beginning of current plan year to add to prefunding balance.....		92,330
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	73.49 %
15 Adjusted funding target attainment percentage	15	73.49 %
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	77.71 %
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	475,000				
05/10/2011	125,000				
07/14/2011	475,000				
10/11/2011	475,000				
01/12/2012	475,000				
09/14/2012	575,822				
Totals •			18(b)	2,600,822	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	2,467,567

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	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**

150,000

b Excess assets, if applicable, but not greater than 31a**31b**

0

32 Amortization installments:**a** Net shortfall amortization installment.....

Outstanding Balance

Installment

11,362,298

2,317,567

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**

2,467,567

35 Balances elected for use to offset funding requirement

Carryover balance

Prefunding balance

Total balance

0

0

0

36 Additional cash requirement (line 34 minus line 35)**36**

2,467,567

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....**37**

2,467,567

38 Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36)**38a**

0

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**

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2011 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Summary of Changes from the Prior Valuation

Changes since prior year:

- Funding interest rates changed as required by PPA
- Mortality tables changed as required by PPA.

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2011 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Line 22 — Description of Weighted Average Retirement Age

Calculation of Average Retirement Age				
Age at Retirement	Percentage Retiring	Percentage of Total Group Remaining	Percentage of Total Group Retiring	Weighted Retirement Age
54	0.00%	100.000000%	0.000000%	0.00
55	2.00%	98.000000%	2.000000%	1.10
56	2.00%	96.040000%	1.960000%	1.10
57	3.00%	93.158800%	2.881200%	1.64
58	3.00%	90.364036%	2.794764%	1.62
59	4.00%	86.749475%	3.614561%	2.13
60	5.00%	82.412001%	4.337474%	2.60
61	10.00%	74.170801%	8.241200%	5.03
62	20.00%	59.336641%	14.834160%	9.20
63	15.00%	50.436145%	8.900496%	5.61
64	15.00%	42.870723%	7.565422%	4.84
65	100.00%	0.000000%	42.870723%	27.87
Retirement Age				62.74
			100.00%	

VAN DORN DEMAG CORPORATION
VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN
ATTACHMENTS TO 2011 SCHEDULE SB (FORM 5500)

EIN: 34-1733242
PN: 003

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest Rate:	Funding:	Current Year:	Segment rates with four month lookback	
			First segment rate	3.78%
			Second segment rate	6.31%
			Third segment rate	6.57%
			Effective Interest Rate	6.27%
		Prior Year:	Segment rates with four month lookback	
			First segment rate	5.03%
			Second segment rate	6.73%
			Third segment rate	6.82%
			Effective Interest Rate	6.67%
Expenses:	\$150,000 is added to the normal cost for 2011.			
Cost-of-living:	N/A			
Salary increase assumption:	N/A; benefit frozen			
Social Security:	N/A; benefit frozen			
Valuation Salary:	N/A; benefit frozen			

VAN DORN DEMAG CORPORATION
VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN
ATTACHMENTS TO 2011 SCHEDULE SB (FORM 5500)

EIN: 34-1733242
PN: 003

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Non-economic Assumptions

Mortality: Pre-retirement: RP-2000 Employees Table projected to 2026
 Post-retirement: RP-2000 Healthy Annuitant Table projected to 2018

For disabled life mortality, the Post-1994 disabled mortality rates for males and females per Revenue Ruling 96-7.

Withdrawal rates: Rates specific to males and females, with the following sample rates:

<u>Age</u>	<u>Male</u>	<u>Female</u>
25	0.097	0.136
35	0.057	0.079
45	0.028	0.055
55	0.000	0.000

Note: Only applicable to participants not eligible for retirement.

Retirement rates:

<u>Age</u>	<u>Assumption</u>
55	2%
56	2%
57	3%
58	3%
59	4%
60	5%
61	10%
62	20%
63	15%
64	15%
65	100%

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2011 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Non-economic Assumptions

Disability rates: Wyatt 1985 Study Disability Incidence Class 1 Rates for males and females, with the following sample rates:

<u>Age</u>	<u>Male</u>	<u>Female</u>
25	.00038	.00047
35	.00069	.00136
45	.00202	.00323
55	.00722	.00952
60	.01256	.01159

Marital percentage: 80% of male participants and 50% of female participants are assumed to be married, with males 2 years older than females.

Valuation of optional payment forms: 100% of participants are assumed to take a life annuity.

Data: Census data was supplied by the Plan Sponsor. Asset data was supplied by the Plan Trustee. These data items were not audited by Buck although they were reviewed for reasonableness and consistency with the prior year's information. The valuation fully relied on the providers for the accuracy and comprehensiveness of the data. The census data used and maintained by Buck Consultants, LLC is for valuation purposes only. This data is not intended to be the plan participant's permanent record.

Plan benefits not considered: None.

VAN DORN DEMAG CORPORATION
VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN
ATTACHMENTS TO 2011 SCHEDULE SB (FORM 5500)

EIN: 34-1733242
PN: 003

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Methods

Funding method:	For minimum required and maximum contribution purposes: The Funding Target is the present value of accrued benefits and based on compensation and service to date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, including the effect of expected compensation increases during the year.
Asset valuation method:	Smoothed value of assets over the prior two years.
Changes since prior year:	• Funding interest rates changed as required by PPA. • Mortality tables changed as required by PPA.

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2011 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Part V - Summary of Plan Provisions

Effective Date:	April 20, 1993.
Subsequent Amendments:	January 1, 2001; January 31, 2005; December 31, 2006.
Eligible Employees:	Participants in the prior plan become participants as of the effective date. All other eligible employees became participants at employment. Special rules apply to part-time employees.
Service to Determine Amount of Benefit:	Service is credited for benefit accruals based on the period of service since employment to the nearest 1/12 of a year. Service credited under the prior plan as of April 20, 1993 is included under the plan. Service while covered by a union plan or while an employee of a related entity that has not adopted the plan is not included in credited service.
Service for Vesting:	Similar to benefit service, but includes service while covered by a union plan or while an employee of a related entity that has not adopted the plan.
Benefit Eligibility:	
a. Normal Retirement	Age 65.
b. Early Retirement	The first day of the month coincident with or following after the participant attains age 55 and completes ten years of vesting service.
c. Disability	A participant who has a total and permanent disability while in the active service of the company after completing 15 years of vesting service.
d. Deferred Vested	100% vested after five years of vesting service.

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2011 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Part V - Summary of Plan Provisions

Retirement Benefits:

a. Normal Retirement

Salaried Employees:

The greater of (1) and (2), plus (3), below:

- (1) 1% of final average compensation, plus 0.5% of the excess, if any, of final average compensation over covered compensation, multiplied by benefit service rendered after December 31, 1988 to maximum of 30 years, divided by 12 to be expressed in terms of a monthly benefit.
- (2) \$13.50 multiplied by benefit service rendered after December 31, 1989; this amount is expressed in terms of a monthly benefit.
- (3) \$4.00 multiplied by benefit service rendered prior to January 1, 1989; this amount is expressed in terms of a monthly benefit.

Hourly (Strongsville) Employees:

Effective February 1, 2005, the monthly benefit equals \$33.50, multiplied by benefit service. Prior to February 1, 2005, the monthly benefit was \$29.00, multiplied by benefit service. Prior to January 1, 2001, the monthly benefit was \$28.00, multiplied by benefit service.

Satellite Employees:

Effective February 1, 2005 the monthly benefit equals \$33.50 multiplied by benefit service. Prior to February 1, 2005, the monthly benefit was \$19.50, multiplied by benefit service. Prior to January 1, 2001, the monthly benefit was \$18.50, multiplied by benefit service.

Note: Satellite participants transferred to Hourly (Strongsville) begin to earn future benefits under the Hourly formula as of their date of transfer.

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2011 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Part V - Summary of Plan Provisions

b. Early Retirement	The accrued benefit as determined above, reduced by 1/3 of 1% for each month that the benefit commencement date precedes the participant's normal retirement date.
c. Disability	The accrued benefit determined at date of disability is payable without reduction for early commencement.
d. Deferred Vested	Accrued normal retirement benefit based on benefit service to termination date. Benefit is payable on normal retirement date.
e. Pre-retirement Surviving Spouse Benefit	Should an active, married participant die prior to normal retirement date and after age 55 and 5 years of vesting service, the surviving spouse will be entitled to a lifetime benefit equal to 50% of the actuarially reduced vested benefit the participant would have received had he/she retired early and elected the 50% Joint and Survivor benefit before his death. If a vested participant is not eligible for early retirement at his date of death, benefit payments to the spouse are deferred until the earliest date the participant would have attained early retirement eligibility.
Final Average Earnings:	The average of the highest consecutive five years of compensation during the last 10 plan years prior to retirement or termination. Compensation earned during the year of termination is included if it is beneficial to the participant.
Employee Contributions:	There are no employee contributions required.
Cost-of-Living Adjustments:	None.
Normal Form of Benefit:	Single Life Annuity for non-married participants; 50% Qualified Joint and Survivor Annuity for married participants.
Recent Changes:	The plan was amended to freeze benefit accruals effective December 31, 2006.
Changes from prior year:	None

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2011 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Line 25 — Change in Method

- The changes made to the plan's funding method are those required or allowed by Code section 430 and regulations to Code section 430 and are consistent with the requirements of Code section 430 or regulations. As such, the changes do not need IRS approval.

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2011 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Line 26 — Schedule of Active Participant Data

Age	Years of Credited Service										Total
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	1	1	0	0	0	0	0	0	2
35 to 39	0	0	2	1	2	2	0	0	0	0	7
40 to 44	0	0	0	2	1	0	0	0	0	0	3
45 to 49	0	0	0	0	4	1	1	0	0	0	6
50 to 54	0	0	0	3	2	1	4	0	1	0	11
55 to 59	0	0	2	0	0	3	2	4	0	0	11
60 to 64	0	0	0	0	1	0	1	1	3	0	6
65 to 69	0	0	0	0	0	0	0	0	0	0	0
70 & up	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	5	7	10	7	8	5	4	0	46

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2011 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Line 32 — Schedule of Amortization Bases

Date Established	Type of Base	Remaining Installments	Shortfall Amortization Installment	Present Value of Remaining Installments
January 1, 2008	Shortfall	4	968,358	3,666,900
January 1, 2009	Shortfall	5	(41,940)	(194,970)
January 1, 2010	Shortfall	6	815,556	4,391,949
January 1, 2011	Shortfall	7	<u>575,593</u>	<u>3,498,419</u>
			2,317,567	11,362,298