

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                         |
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| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2012</b><br><br><b>This Form is Open to Public Inspection</b> |
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| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                           |
| For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u> |                                                                                                                                                                                                                                           |
| A This return/report is for:                                                                             | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____                         |
| B This return/report is:                                                                                 | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months). |
| C If the plan is a collectively-bargained plan, check here. . . . .                                      | <input type="checkbox"/>                                                                                                                                                                                                                  |
| D Check box if filing under:                                                                             | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                 |

|                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
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| <b>Part II</b>                                                                                                                                                                                                                          | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                                                                                                                                                         |                                                                     |                                                             |                                                             |  |
| <b>1a</b> Name of plan<br><u>THE FIVES NORTH AMERICAN COMBUSTION, INC. 401(K) PLAN</u>                                                                                                                                                  | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/><u>08/11/2002</u></td> </tr> </table>                        | <b>1b</b> Three-digit plan number (PN) ▶                            | <u>002</u>                                                  | <b>1c</b> Effective date of plan<br><u>08/11/2002</u>       |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                                                | <u>002</u>                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                             |                                                             |  |
| <b>1c</b> Effective date of plan<br><u>08/11/2002</u>                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><br><u>FIVES NORTH AMERICAN COMBUSTION, INC.</u><br><br><u>4455 EAST 71ST STREET</u><br><u>CLEVELAND, OH 44105</u> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>2b</b> Employer Identification Number (EIN)<br/><u>26-3050289</u></td> </tr> <tr> <td><b>2c</b> Sponsor's telephone number<br/><u>216-271-6000</u></td> </tr> <tr> <td><b>2d</b> Business code (see instructions)<br/><u>332510</u></td> </tr> </table> | <b>2b</b> Employer Identification Number (EIN)<br><u>26-3050289</u> | <b>2c</b> Sponsor's telephone number<br><u>216-271-6000</u> | <b>2d</b> Business code (see instructions)<br><u>332510</u> |  |
| <b>2b</b> Employer Identification Number (EIN)<br><u>26-3050289</u>                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2c</b> Sponsor's telephone number<br><u>216-271-6000</u>                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2d</b> Business code (see instructions)<br><u>332510</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.

|                                                                                                            |                                                                                         |                    |                                                                                |
|------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                           | Filed with authorized/valid electronic signature.<br>Signature of plan administrator    | 09/15/2013<br>Date | KATHY RUEKBERG<br>Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                           | Filed with authorized/valid electronic signature.<br>Signature of employer/plan sponsor | 09/15/2013<br>Date | KATHY RUEKBERG<br>Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                           | Signature of DFE                                                                        | Date               | Enter name of individual signing as DFE                                        |
| Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional) |                                                                                         |                    | Preparer's telephone number (optional)                                         |

|                                                                                                                                                                                                                                                                                                                                                                                                                    |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address                                                                                                                                                                                                                                                |               | <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                    |               | <b>3c</b> Administrator's telephone number                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                    |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>4</b> 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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                  |               | <b>4b</b> EIN<br><br><b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                            |               | <b>5</b> 448                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                                                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>a</b> Active participants.....                                                                                                                                                                                                                                                                                                                                                                                  | <b>6a</b> 341 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                                                                                                                                                                                                                 | <b>6b</b> 0   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                                                                                                                                                                                                                                                  | <b>6c</b> 71  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                           | <b>6d</b> 412 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....                                                                                                                                                                                                                                                                                                          | <b>6e</b> 2   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                            | <b>6f</b> 414 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....                                                                                                                                                                                                                                                                     | <b>6g</b> 399 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....                                                                                                                                                                                                                                                                         | <b>6h</b> 0   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                               |               | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2G 2J 2K 3D 3H 2E                                                                                                                                                                                                                                  |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                        |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                      |               | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                  |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |               | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        |                                                |
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| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>2012</b>                                    |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>This Form is Open to Public Inspection.</b> |

|                                                                                                        |                                                             |     |
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| For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012             |                                                             |     |
| <b>A</b> Name of plan<br>THE FIVES NORTH AMERICAN COMBUSTION, INC. 401(K) PLAN                         | <b>B</b> Three-digit plan number (PN) ▶                     | 002 |
|                                                                                                        |                                                             |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>FIVES NORTH AMERICAN COMBUSTION, INC. | <b>D</b> Employer Identification Number (EIN)<br>26-3050289 |     |

|               |                                                        |
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| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

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

|                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation |
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| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
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| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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

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

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**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)

PNC BANK, N.A.

25-1211909

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 25 28 59 60 63 27      | TRUSTEE                                                                                           | 35                                                                     | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
|                        |                                                                                                   |                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                             | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
|                        |                                                                                                   |                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                             | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

**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>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
|                               |                                                                                                          |                                                                               | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                    | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

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

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
|                               |                                                                                                          |                                                                               | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                    | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

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

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
|                               |                                                                                                          |                                                                               | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                    | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

**Part I Service Provider Information (continued)**

**3** If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2                               | (b) Service Codes<br>(see instructions)                | (c) Enter amount of indirect compensation                                                                                                                          |
|---------------------------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PNC BANK, N.A.                                                                        | 59                                                     | 0                                                                                                                                                                  |
| (d) Enter name and EIN (address) of source of indirect compensation                   |                                                        | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| ABN AMRO INCOME PLUS FUND L<br>200 PARK AVENUE, 11TH FLOOR<br>NEW YORK, NY 10166      | 40 BASIS POINTS ANNUALLY-59                            |                                                                                                                                                                    |
| <hr/>                                                                                 |                                                        |                                                                                                                                                                    |
| (a) Enter service provider name as it appears on line 2                               | (b) Service Codes<br>(see instructions)                | (c) Enter amount of indirect compensation                                                                                                                          |
| PNC BANK, N.A.                                                                        | 60 63                                                  | 0                                                                                                                                                                  |
| (d) Enter name and EIN (address) of source of indirect compensation                   |                                                        | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| AMERICAN FUNDS - AMERICAN BALANCED<br>333 SOUTH HOPE STREET<br>LOS ANGELES, CA 90071  | 5 BASIS POINTS ANNUALLY-60 25 BASIS POINTS ANNUALLY-63 |                                                                                                                                                                    |
| <hr/>                                                                                 |                                                        |                                                                                                                                                                    |
| (a) Enter service provider name as it appears on line 2                               | (b) Service Codes<br>(see instructions)                | (c) Enter amount of indirect compensation                                                                                                                          |
| PNC BANK, N.A.                                                                        | 60 63                                                  | 0                                                                                                                                                                  |
| (d) Enter name and EIN (address) of source of indirect compensation                   |                                                        | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| AMERICAN FUNDS - EUROPACIFIC GROWTH<br>333 SOUTH HOPE STREET<br>LOS ANGELES, CA 90071 | 5 BASIS POINTS ANNUALLY-60 25 BASIS POINTS ANNUALLY-63 |                                                                                                                                                                    |

**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<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| PNC BANK, N.A.                                                                     | 60 63                                                                                                                                                              | 0                                         |
| (d) Enter name and EIN (address) of source of indirect compensation                | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
| AMERICAN FUNDS - GROWTH FUND OF AME 333 SOUTH HOPE STREET<br>LOS ANGELES, CA 90071 | 5 BASIS POINTS ANNUALLY-60 25 BASIS POINTS ANNUALLY-63                                                                                                             |                                           |
| (a) Enter service provider name as it appears on line 2                            | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
| PNC BANK, N.A.                                                                     | 60                                                                                                                                                                 | 0                                         |
| (d) Enter name and EIN (address) of source of indirect compensation                | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
| BLACKROCK LIFEPAATH 2020 PORTFOLIO I 40 EAST 52ND STREET<br>NEW YORK, NY 10022     | 40 BASIS POINTS ANNUALLY-60                                                                                                                                        |                                           |
| (a) Enter service provider name as it appears on line 2                            | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
| PNC BANK, N.A.                                                                     | 60                                                                                                                                                                 | 0                                         |
| (d) Enter name and EIN (address) of source of indirect compensation                | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
| BLACKROCK LIFEPAATH 2030 PORTFOLIO I 40 EAST 52ND STREET<br>NEW YORK, NY 10022     | 40 BASIS POINTS ANNUALLY-60                                                                                                                                        |                                           |

**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<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|-----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| PNC BANK, N.A.                                                                    | 60                                                                                                                                                                 | 0                                         |
|                                                                                   |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation               | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
| BLACKROCK LIFEPAATH 2040 PORTFOLIO I    40 EAST 52ND STREET<br>NEW YORK, NY 10022 | 40 BASIS POINTS ANNUALLY-60                                                                                                                                        |                                           |
|                                                                                   |                                                                                                                                                                    |                                           |
| (a) Enter service provider name as it appears on line 2                           | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
| PNC BANK, N.A.                                                                    | 60                                                                                                                                                                 | 0                                         |
|                                                                                   |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation               | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
| BLACKROCK LIFEPAATH 2050 PORTFOLIO I    40 EAST 52ND STREET<br>NEW YORK, NY 10022 | 40 BASIS POINTS ANNUALLY-60                                                                                                                                        |                                           |
|                                                                                   |                                                                                                                                                                    |                                           |
| (a) Enter service provider name as it appears on line 2                           | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
| PNC BANK, N.A.                                                                    | 60                                                                                                                                                                 | 0                                         |
|                                                                                   |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation               | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
| BLACKROCK LIFEPAATH RETIREMENT PORTF    40 EAST 52ND STREET<br>NEW YORK, NY 10022 | 40 BASIS POINTS ANNUALLY-60                                                                                                                                        |                                           |
|                                                                                   |                                                                                                                                                                    |                                           |

**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<br>(see instructions)                                            | (c) Enter amount of indirect compensation                                                                                                                          |
|--------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PNC BANK, N.A.                                                                       | 59 60                                                                              | 0                                                                                                                                                                  |
| (d) Enter name and EIN (address) of source of indirect compensation                  |                                                                                    | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| FEDERATED MID-CAP INDEX FUND SS<br>FEDERATED INVESTORS TOWER<br>PITTSBURGH, PA 15222 | 25 BASIS POINTS ANNUALLY-59 5 BASIS POINTS ANNUALLY-60                             |                                                                                                                                                                    |
| <hr/>                                                                                |                                                                                    |                                                                                                                                                                    |
| (a) Enter service provider name as it appears on line 2                              | (b) Service Codes<br>(see instructions)                                            | (c) Enter amount of indirect compensation                                                                                                                          |
| PNC BANK, N.A.                                                                       | 59                                                                                 | 0                                                                                                                                                                  |
| (d) Enter name and EIN (address) of source of indirect compensation                  |                                                                                    | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| GOLDMAN SACHS SMALL CAP VALUE FUND<br>32 OLD SLIP<br>NEW YORK, NY 10005              | 10 BASIS POINTS ANNUALLY-59                                                        |                                                                                                                                                                    |
| <hr/>                                                                                |                                                                                    |                                                                                                                                                                    |
| (a) Enter service provider name as it appears on line 2                              | (b) Service Codes<br>(see instructions)                                            | (c) Enter amount of indirect compensation                                                                                                                          |
| PNC BANK, N.A.                                                                       | 59 60 63                                                                           | 0                                                                                                                                                                  |
| (d) Enter name and EIN (address) of source of indirect compensation                  |                                                                                    | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| INVESCO SMALL CAP GROWTH FUND A<br>1555 PEACHTREE STREET, N.E.<br>ATLANTA, GA 30309  | 5 BASIS POINTS ANNUALLY-59 25 BASIS POINTS ANNUALLY-60 25 BASIS POINTS ANNUALLY-63 |                                                                                                                                                                    |

**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<br>(see instructions)                 | (c) Enter amount of indirect compensation                                                                                                                          |
|---------------------------------------------------------------------|---------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PNC BANK, N.A.                                                      | 60 63                                                   | 0                                                                                                                                                                  |
| (d) Enter name and EIN (address) of source of indirect compensation |                                                         | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| JANUS FORTY FUND S<br>151 DETROIT STREET<br>DENVER, CO 80206        | 25 BASIS POINTS ANNUALLY-60 25 BASIS POINTS ANNUALLY-63 |                                                                                                                                                                    |
|                                                                     |                                                         |                                                                                                                                                                    |
| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(see instructions)                 | (c) Enter amount of indirect compensation                                                                                                                          |
| PNC BANK, N.A.                                                      | 60 63                                                   | 0                                                                                                                                                                  |
| (d) Enter name and EIN (address) of source of indirect compensation |                                                         | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| JANUS WORLDWIDE FUND S<br>151 DETROIT STREET<br>DENVER, CO 80206    | 25 BASIS POINTS ANNUALLY-60 25 BASIS POINTS ANNUALLY-63 |                                                                                                                                                                    |
|                                                                     |                                                         |                                                                                                                                                                    |
| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(see instructions)                 | (c) Enter amount of indirect compensation                                                                                                                          |
| PNC BANK, N.A.                                                      | 59 63                                                   | 0                                                                                                                                                                  |
| (d) Enter name and EIN (address) of source of indirect compensation |                                                         | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| MFS VALUE FUND A<br>500 BOYLSTON STREET<br>BOSTON, MA 02116         | 20 BASIS POINTS ANNUALLY-59 25 BASIS POINTS ANNUALLY-63 |                                                                                                                                                                    |

**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<br>(see instructions) | (c) Enter amount of indirect compensation                                                                                                                          |
|---------------------------------------------------------------------------------|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PNC BANK, N.A.                                                                  | 63                                      | 0                                                                                                                                                                  |
| (d) Enter name and EIN (address) of source of indirect compensation             |                                         | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| PIMCO TOTAL RETURN FUND ADMIN 1345 AVENUE OF THE AMERICAS<br>NEW YORK, NY 10105 | 25 BASIS POINTS ANNUALLY-63             |                                                                                                                                                                    |
|                                                                                 |                                         |                                                                                                                                                                    |
| (a) Enter service provider name as it appears on line 2                         | (b) Service Codes<br>(see instructions) | (c) Enter amount of indirect compensation                                                                                                                          |
| PNC BANK, N.A.                                                                  | 28                                      | 0                                                                                                                                                                  |
| (d) Enter name and EIN (address) of source of indirect compensation             |                                         | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| PNC MULTI-FACTOR SMALL CAP VALUE FU 620 LIBERTY AVENUE<br>PITTSBURGH, PA 15222  | 36 BASIS POINTS ANNUALLY-28             |                                                                                                                                                                    |
|                                                                                 |                                         |                                                                                                                                                                    |
| (a) Enter service provider name as it appears on line 2                         | (b) Service Codes<br>(see instructions) | (c) Enter amount of indirect compensation                                                                                                                          |
| PNC BANK, N.A.                                                                  | 59                                      | 0                                                                                                                                                                  |
| (d) Enter name and EIN (address) of source of indirect compensation             |                                         | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| SSGA S&P 500 INDEX SECURITIES CIT ONE INTERNATIONAL PLACE<br>BOSTON, MA 02110   | 10 BASIS POINTS ANNUALLY-59             |                                                                                                                                                                    |

**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<br>(see instructions) | (c) Enter amount of indirect compensation |
|---------------------------------------------------------|-----------------------------------------|-------------------------------------------|
| PNC BANK, N.A.                                          | 60 63                                   | 0                                         |

| (d) Enter name and EIN (address) of source of indirect compensation     | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|-------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| TEMPLETON FOREIGN FUND A<br>ONE FRANKLIN PARKWAY<br>SAN MATEO, CA 94403 | 15 BASIS POINTS ANNUALLY-60 25 BASIS POINTS ANNUALLY-63                                                                                                            |

| (a) Enter service provider name as it appears on line 2 | (b) Service Codes<br>(see instructions) | (c) Enter amount of indirect compensation |
|---------------------------------------------------------|-----------------------------------------|-------------------------------------------|
| PNC BANK, N.A.                                          | 60 63                                   | 0                                         |

| (d) Enter name and EIN (address) of source of indirect compensation    | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| TEMPLETON GROWTH FUND A<br>ONE FRANKLIN PARKWAY<br>SAN MATEO, CA 94403 | 15 BASIS POINTS ANNUALLY-60 25 BASIS POINTS ANNUALLY-63                                                                                                            |

| (a) Enter service provider name as it appears on line 2 | (b) Service Codes<br>(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 |
|--------------------------------------------------------------------------|-------------------------------|-------------------------------------------------------------------------------------|
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |

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

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                               |                                                                                                                                                                                                                              |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2012</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

|                                                                                                                      |                                                                    |            |
|----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><u>THE FIVES NORTH AMERICAN COMBUSTION, INC. 401(K) PLAN</u>                                | <b>B</b> Three-digit plan number (PN) <b>►</b>                     | <u>002</u> |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>FIVES NORTH AMERICAN COMBUSTION, INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>26-3050289</u> |            |

|               |                                                                                                                                                                                  |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b><br>(Complete as many entries as needed to report all interests in DFEs) |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: INCOME ADVANTAGE FUND

**b** Name of sponsor of entity listed in (a): LASALLE BANK

|                                       |                               |                                                                                                                     |
|---------------------------------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>36-6042881-007</u> | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>20122446</u> |
|---------------------------------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------|

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><div style="border: 1px solid black; padding: 5px; font-size: 1.2em; font-weight: bold;">2012</div><br><br><b>This Form is Open to Public Inspection</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                               |                                                                        |                                                               |
|---------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------|
| For calendar plan year 2012 or fiscal plan year beginning <b>01/01/2012</b> and ending <b>12/31/2012</b>      |                                                                        |                                                               |
| <b>A</b> Name of plan<br><b>THE FIVES NORTH AMERICAN COMBUSTION, INC. 401(K) PLAN</b>                         | <b>B</b> Three-digit plan number (PN) ►                                | <div style="border: 1px solid black; padding: 2px;">002</div> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>FIVES NORTH AMERICAN COMBUSTION, INC.</b> | <b>D</b> Employer Identification Number (EIN)<br><br><b>26-3050289</b> |                                                               |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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 |
|---------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....                                                     | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                           | <b>1b(1)</b>    |                       |                 |
| <b>(2)</b> Participant contributions .....                                                        | <b>1b(2)</b>    |                       |                 |
| <b>(3)</b> Other.....                                                                             | <b>1b(3)</b>    |                       |                 |
| <b>c</b> General investments:                                                                     |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....  | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities.....                                                        | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                         | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....                                                                           | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                  | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....                                                                | <b>1c(8)</b>    |                       |                 |
| <b>(9)</b> Value of interest in common/collective trusts.....                                     | <b>1c(9)</b>    | 19749153              | 21130378        |
| <b>(10)</b> Value of interest in pooled separate accounts.....                                    | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                 | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   | 23527779              | 26845876        |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....                                                                           | <b>1c(15)</b>   |                       |                 |

| <b>1d</b> Employer-related investments:                              |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 43276932              | 47976254        |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |   |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |   |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |   |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |   |   |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                           |           |          |          |
|-----------------------------------------------------------|-----------|----------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 43276932 | 47976254 |
|-----------------------------------------------------------|-----------|----------|----------|

**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 |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 1127271    |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 1646738    |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> | 122523     |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 2896532   |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> |            |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> |            |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> | 152085     |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 152085    |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 1029260    |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 1029260   |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> | 9811698    |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> | 9298430    |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 513268    |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> |            |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            | 0         |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                             | 2b(6)  |            | 72747     |
| (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) |            | 2119516   |
| c Other income.....                                                                            | 2c     |            | 153340    |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 6936748   |

**Expenses**

|                                                                                     |       |         |         |
|-------------------------------------------------------------------------------------|-------|---------|---------|
| e Benefit payment and payments to provide benefits:                                 |       |         |         |
| (1) Directly to participants or beneficiaries, including direct rollovers .....     | 2e(1) | 2237391 |         |
| (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) |         | 2237391 |
| f Corrective distributions (see instructions) .....                                 | 2f    |         |         |
| g Certain deemed distributions of participant loans (see instructions).....         | 2g    |         |         |
| h Interest expense.....                                                             | 2h    |         |         |
| i Administrative expenses: (1) Professional fees .....                              | 2i(1) |         |         |
| (2) Contract administrator fees .....                                               | 2i(2) |         |         |
| (3) Investment advisory and management fees .....                                   | 2i(3) | 35      |         |
| (4) Other .....                                                                     | 2i(4) |         |         |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                 | 2i(5) |         | 35      |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |         | 2237426 |

**Net Income and Reconciliation**

|                                                         |       |  |         |
|---------------------------------------------------------|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d..... | 2k    |  | 4699322 |
| 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: GRANT THORNTON, LLP

(2) EIN: 36-6055558

**d** The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

**a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

**b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

|    | Yes | No | Amount |
|----|-----|----|--------|
| 4a |     | X  |        |
| 4b |     | X  |        |

|                                                                                                                                                                                                                               | Yes | No | Amount  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|---------|
| <b>c</b> 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  |         |
| <b>d</b> 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  |         |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | X   |    | 1000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                       |     | X  |         |
| <b>g</b> 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  |         |
| <b>h</b> 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  |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                | X   |    |         |
| <b>j</b> 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  |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                           |     | X  |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                            |     | X  |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                  |     | X  |         |
| <b>n</b> 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. ....                                      |     |    |         |

**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) |
|--------------|-------------|
|              |             |
|              |             |
|              |             |
|              |             |
|              |             |

## Part V Trust Information (optional)

**6a** Name of trust

**6b** Trust's EIN

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2012</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

|                                                                                                               |                                                                    |
|---------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>THE FIVES NORTH AMERICAN COMBUSTION, INC. 401(K) PLAN</u>                         | <b>B</b> Three-digit plan number (PN) ▶<br><u>002</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>FIVES NORTH AMERICAN COMBUSTION, INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>26-3050289</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |          |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> | <u>0</u> |
| <b>2</b> 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):<br><br>EIN(s): <u>25-1211909</u> |          |          |
| <b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>                                                                                                                                                                                            |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> |          |

|                |                                                                                                                                                                              |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (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) |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                           |                              |                             |                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....                                                                                                                                                                                                                                                       | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>If the plan is a defined benefit plan, go to line 8.</b>                                                                                                                                                                                                                                                                                                               |                              |                             |                              |
| <b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____<br><b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b> |                              |                             |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                                                                                                                            | <b>6a</b>                    |                             |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                                | <b>6b</b>                    |                             |                              |
| <b>c</b> 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).....                                                                                                                                                                                                                           | <b>6c</b>                    |                             |                              |
| <b>If you completed line 6c, skip lines 8 and 9.</b>                                                                                                                                                                                                                                                                                                                      |                              |                             |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                                                                                                                        | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>8</b> If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....                                                                                                | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                   |                                   |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

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

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</b> If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers ..... | <b>16b</b> |  |

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. .... ☐

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

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment. .... ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

**a** Enter the percentage of plan assets held as:  
 Stock: \_\_\_\_\_% Investment-Grade Debt: \_\_\_\_\_% High-Yield Debt: \_\_\_\_\_% Real Estate: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the combined investment-grade and high-yield debt:  
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

**c** What duration measure was used to calculate line 19(b)?  
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): \_\_\_\_\_

Financial Statements and Report of Independent  
Certified Public Accountants

**The Fives North American Combustion, Inc.  
401(k) Plan**

December 31, 2012 and 2011

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## **Report of Independent Certified Public Accountants**

Administrative Committee of  
The Fives North American Combustion, Inc. 401(k) Plan

### **Report on the financial statements**

We were engaged to audit the accompanying financial statements of The Fives North American Combustion, Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits – modified cash basis as of December 31, 2012 and 2011, and the related statement of changes in net assets available for benefits – modified cash basis for the year ended December 31, 2012, and the related notes to the financial statements.

### **Management's responsibility for the financial statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's responsibility**

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

### **Basis for disclaimer of opinion**

As permitted by 29 CFR 2520.103-8 of the Department of Labor's 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 certified information described in Note 3, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the certifying entity meets the requirements of 29 CFR 2520.103-8. The Plan administrator obtained a certification from this entity as of December 31, 2012 and 2011, and for the year ended December 31, 2012, stating that the certified information provided to the Plan administrator is complete and accurate.

**Disclaimer of opinion**

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

**Basis of accounting**

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Supplementary information**

The supplemental schedule – modified cash basis of assets (held at end of year) as of December 31, 2012 is presented for purposes of additional analysis and is not a required part of the financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

**Report on form and content in compliance with DOL rules and regulations**

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the certified information described in Note 3, 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.

*Grant Thornton LLP*

Cleveland, Ohio  
August 29, 2013

Fives North American Combustion, Inc. 401(k) Plan

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

|                                                                                                   | <u>2012</u>                 | <u>2011</u>                 |
|---------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|
| <b>ASSETS:</b>                                                                                    |                             |                             |
| Investments, at fair value:                                                                       |                             |                             |
| Collective trust funds                                                                            | \$ 21,130,378               | \$ 19,749,153               |
| Mutual funds                                                                                      | <u>26,845,876</u>           | <u>23,527,779</u>           |
| Net assets reflecting investments at fair value                                                   | 47,976,254                  | 43,276,932                  |
| Adjustment from fair value to contract value for<br>fully benefit-responsive investment contracts | <u>(151,942)</u>            | <u>(39,015)</u>             |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b>                                                          | <u><u>\$ 47,824,312</u></u> | <u><u>\$ 43,237,917</u></u> |

*The accompanying notes to financial statements are an integral part of these statements.*

Fives North American Combustion, Inc. 401(k) Plan

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
(Modified Cash Basis)**

For the year ended December 31, 2012

**Additions:**

Investment income:

|                                               |                  |
|-----------------------------------------------|------------------|
| Net appreciation in fair value of investments | \$ 2,705,531     |
| Dividend and interest income                  | 1,181,345        |
| <i>Total investment income</i>                | <u>3,886,876</u> |

Contributions:

|                            |                  |
|----------------------------|------------------|
| Participants               | 1,769,261        |
| Company                    | 1,127,271        |
| <i>Total contributions</i> | <u>2,896,532</u> |

|              |        |
|--------------|--------|
| Other Income | 40,378 |
|--------------|--------|

|                        |                  |
|------------------------|------------------|
| <i>Total additions</i> | <u>6,823,786</u> |
|------------------------|------------------|

**Deductions:**

|                               |                  |
|-------------------------------|------------------|
| Benefits paid to participants | <u>2,237,391</u> |
|-------------------------------|------------------|

|                         |                  |
|-------------------------|------------------|
| <i>Total deductions</i> | <u>2,237,391</u> |
|-------------------------|------------------|

|                     |                  |
|---------------------|------------------|
| <b>NET INCREASE</b> | <b>4,586,395</b> |
|---------------------|------------------|

Net assets available for benefits:

|                   |                             |
|-------------------|-----------------------------|
| Beginning of year | <u>43,237,917</u>           |
| End of year       | <u><u>\$ 47,824,312</u></u> |

*The accompanying notes to financial statements are an integral part of this statement.*

**NOTES TO FINANCIAL STATEMENTS  
(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 1 – DESCRIPTION OF THE PLAN**

The following description of The Fives North American Combustion, Inc. 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

**General**

The Plan is a defined contribution plan covering substantially all full-time employees of Fives North American Combustion, Inc. (the “Company”). The Plan excludes non-resident aliens, leased employees, and employees under a cooperative study program under which periods of employment are alternated with periods of schooling. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

**Contributions**

Participants may contribute up to 75% of their pre-tax compensation, as defined in the Plan, subject to maximum limitations set by the Internal Revenue Code (the “Code”). Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Effective January 1, 2011, the Plan became a Safe Harbor Plan whereby the Company matching contributions will be made in an amount equal to 100% of the participant’s elective deferrals that do not exceed 6% of the participant’s compensation.

Participants direct the investment of their accounts to any of the investment options offered under the Plan.

**Participant Accounts and Vesting**

Each participant’s account is credited with the participant’s contributions and allocations of (a) the Company’s matching contributions and (b) Plan earnings. Allocations are based on participant compensation, participant elections, or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s account.

Participants are immediately vested in their contributions and the Company contributions plus actual earnings thereon.

**Payment of Benefits**

Upon termination of service for death, disability or retirement, a participant may elect to receive a lump-sum amount equal to the value of his or her account. For termination of service for other reasons, a participant may receive the value in his or her account as a lump-sum distribution. The Plan also provides for hardship withdrawals.

Effective June 1, 2012 the Plan was amended to allow participants to elect to receive benefits as partial or installment payments in addition to receiving their benefit payments as a lump sum.

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 1 – DESCRIPTION OF THE PLAN– CONTINUED**

**Plan Termination**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of a termination, the total balance in each participant's account becomes immediately distributable in accordance with the terms of the Plan.

**NOTE 2 – SUMMARY OF ACCOUNTING POLICIES**

**Basis of Accounting**

The accompanying financial statements have been prepared using the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under the modified cash basis of accounting, contributions and interest and dividend income are recognized when received by the Plan, rather than when earned and certain expenses and the related liabilities are recognized when paid rather than when the obligation is incurred.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The Plan invests in investment contracts through a collective trust. Contract value for this collective trust is principal plus accrued interest. The Statements of Net Assets Available for Benefits presents the fair value of investment contracts as well as the adjustment from fair value to contract value for the fully benefit-responsive investment contracts. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

**Investment Valuation and Income Recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

**Use of Estimates**

The preparation of the financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 2 – SUMMARY OF ACCOUNTING POLICIES – CONTINUED**

**Administrative Expenses**

Substantially all administrative expenses of the Plan are paid by the Company.

**Benefit Payments**

Benefits are recorded when paid.

**Recently Issued and Adopted Accounting Standards**

In May 2011, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2011-04, “Fair Value Measurements (Topic 820): Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs”. This guidance amends the application of existing fair value measurement requirements, while other amendments change a particular principle in existing fair value measurement guidance. In addition, this guidance requires additional fair value disclosures. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. This ASU has been adopted, as required. The adoption of this guidance had no effect on the Statements of Net Assets Available for Benefits or the Statement of Changes in Net Assets Available for Benefits.

**NOTE 3 – INFORMATION CERTIFIED BY THE TRUSTEE**

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Departments of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, all investment information disclosed in the accompanying financial statements and investment disclosures, (except for the leveling within the fair value hierarchy in Note 4 and the adjustment between contract value and fair value of the stable value fund), and supplemental schedule, relating to investments of the Plan and investment income, were certified by PNC Bank, NA, the trustee. Information as to the Plan’s investments have been certified by the trustee as of December 31, 2012 and 2011 and for the year ended December 31, 2012 as being complete and accurate. Amounts certified by the trustee have not been subjected to auditing procedures.

**NOTE 4 – FAIR VALUE MEASUREMENTS**

FASB Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value and expands disclosures about fair value measurements in financial statements. The framework includes 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) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are 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.

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 4 – FAIR VALUE MEASUREMENTS – CONTINUED**

*Level 2* – Inputs to the valuation methodology that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities; quoted prices for identical or similar assets and liabilities in inactive markets; or other inputs that are observable or can be corroborated by observable market data for substantially the full terms of the assets and liabilities.

*Level 3* – Inputs to the valuation methodology that are unobservable inputs supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

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. The valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2012 and 2011.

*Mutual funds:* Valued at the net asset value (NAV) of the shares held by the Plan at year end, as determined by quoted market prices.

*Collective trust funds:* The Plan invests in the ABN AMRO Income Advantage Fund, a fully benefit-responsive stable value fund, which is stated at fair value and adjusted to contract value. Fair value is based on the NAV per unit based on the fair value of the underlying investments (primary guaranteed investment contracts, synthetic investment contracts, and money market funds). Contract value is principal plus accrued interest. Reference the ABN AMRO Income Advantage Fund discussion below for further information related to the valuation of this investment. The S&P 500 Flagship Fund is valued at the NAV of the fund which is based on the fair value of the underlying investments, using quoted market prices.

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

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 4 – FAIR VALUE MEASUREMENTS – CONTINUED**

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012 and 2011:

| Assets at Fair Value as of December 31, 2012 |                      |                   |                      |                      |
|----------------------------------------------|----------------------|-------------------|----------------------|----------------------|
|                                              | Level 1              | Level 2           | Level 3              | Total                |
| Mutual funds:                                |                      |                   |                      |                      |
| Balanced/lifestyle fund                      | \$ 4,214,289         | \$ -              | \$ -                 | \$ 4,214,289         |
| Target maturity fund                         | 3,786,238            | -                 | -                    | 3,786,238            |
| Domestic stock fund                          | 9,546,577            | -                 | -                    | 9,546,577            |
| International stock fund                     | 3,419,691            | -                 | -                    | 3,419,691            |
| Bond fund                                    | 5,879,081            | -                 | -                    | 5,879,081            |
| Collective trust funds:                      |                      |                   |                      |                      |
| Stable value fund                            | -                    | -                 | 20,274,388           | 20,274,388           |
| Equity fund                                  | -                    | 855,990           | -                    | 855,990              |
| <b>Total assets at fair value</b>            | <b>\$ 26,845,876</b> | <b>\$ 855,990</b> | <b>\$ 20,274,388</b> | <b>\$ 47,976,254</b> |

| Assets at Fair Value as of December 31, 2011 |                      |                   |                      |                      |
|----------------------------------------------|----------------------|-------------------|----------------------|----------------------|
|                                              | Level 1              | Level 2           | Level 3              | Total                |
| Mutual funds:                                |                      |                   |                      |                      |
| Balanced/lifestyle fund                      | \$ 3,486,656         | \$ -              | \$ -                 | \$ 3,486,656         |
| Target maturity fund                         | 3,171,102            | -                 | -                    | 3,171,102            |
| Domestic stock fund                          | 8,541,709            | -                 | -                    | 8,541,709            |
| International stock fund                     | 3,475,640            | -                 | -                    | 3,475,640            |
| Bond fund                                    | 4,852,672            | -                 | -                    | 4,852,672            |
| Collective trust funds:                      |                      |                   |                      |                      |
| Stable value fund                            | -                    | -                 | 19,234,257           | 19,234,257           |
| Equity fund                                  | -                    | 514,896           | -                    | 514,896              |
| <b>Total assets at fair value</b>            | <b>\$ 23,527,779</b> | <b>\$ 514,896</b> | <b>\$ 19,234,257</b> | <b>\$ 43,276,932</b> |

The table below sets forth a summary of changes in the fair value of the Plan's Level 3 asset for the year ended December 31, 2012:

|                            | Stable<br>Value Fund |
|----------------------------|----------------------|
| Balance, beginning of year | \$ 19,234,257        |
| Purchases                  | 3,706,784            |
| Sales                      | (2,779,580)          |
| Unrealized gain            | 112,927              |
| Balance, end of year       | <u>\$ 20,274,388</u> |

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 4 – FAIR VALUE MEASUREMENTS – CONTINUED**

The following table sets forth additional disclosures for the fair value measurements of investments in certain entities that calculate net asset value per share (or its equivalent) as of December 31, 2012 and 2011.

| Collective<br>Trusts  | Fair Value Estimated Using Net Asset Value per Share<br>As of December 31, 2012 and 2011 |              |                        |                         |                                                                                                                                                                                                         | Redemption<br>Notice<br>Period |
|-----------------------|------------------------------------------------------------------------------------------|--------------|------------------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
|                       | Fair Value *                                                                             |              | Unfunded<br>Commitment | Redemption<br>Frequency | Other<br>Redemption<br>Restrictions                                                                                                                                                                     |                                |
|                       | 2012                                                                                     | 2011         |                        |                         |                                                                                                                                                                                                         |                                |
| Stable value fund (a) | \$20,274,388                                                                             | \$19,234,257 | \$ -                   | Daily                   | Equity Wash – cannot purchase into competing funds for 90 days after sale. Competing funds would be any other stable value funds, money market funds, or mutual funds with duration less than 1.5 years | None                           |
| Equity fund (b)       | 855,990                                                                                  | 514,896      | -                      | Daily                   | Redemptions in cash or in-kind                                                                                                                                                                          | None                           |

\* The fair value of the investments have been estimated using the net asset value of the investment.

(a) Stable Value strategies seek to provide capital while using insurance contracts to guarantee against fluctuation in share prices.

(b) Equity (domestic and foreign) strategies (passive and active) that seek to provide long-term total return.

**ABN AMRO Income Advantage Fund**

The fully benefit-responsive stable value fund, the ABN AMRO Income Advantage Fund (“IAF”), invests primarily in GICs, SICs and money market funds. Money market funds are valued at net asset value. Investments in GICs represent deposits that guarantee a stated interest rate for the term of the contract. The fair value of the GIC is determined based on the present value of the contract’s expected cash flows, discounted at current market interest rates for like quality and duration investments. SICs are comprised of an underlying pool of securities combined with a wrapper instrument issued by a separate entity that allows for participants to transact at contract value for qualified withdrawals. The securities supporting the SICs are valued by independent pricing sources. The fair value of the wrap contracts is determined by the trustee based on the change in the present value of the contract’s expected cash flows, discounted at current market rates. The fair value of the IAF is then adjusted to contract value (cost plus accrued interest) in the Statements of Net Assets Available for Benefits.

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 4 – FAIR VALUE MEASUREMENTS – CONTINUED**

Certain events or conditions could potentially limit the ability of the IAF to transact at contract value. Examples of such events or conditions include, but are not limited to, partial or complete legal termination of the IAF or the Plan, tax disqualification of the IAF or the Plan, withdrawal of the Plan Sponsor, and certain IAF amendments if issuers' consent is not obtained. The Plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring.

**NOTE 5 – INVESTMENTS**

Investments that represent 5% or more of the Plan's net assets available for benefits at either December 31, 2012 or 2011 are as follows:

|                                                | <b>December 31</b> |              |
|------------------------------------------------|--------------------|--------------|
|                                                | <b>2012</b>        | <b>2011</b>  |
| American Balanced Fund CL-A American Funds #11 | \$ 4,214,289       | \$ 3,486,656 |
| ABN AMRO Income Advantage Fund *               | 20,122,446         | 19,195,242   |
| PIMCO Total Return Admin Fund #435             | 5,879,081          | 4,852,672    |

\* At contract value

During 2012, the Plan's investments (including investments bought and sold, as well as held during the year) appreciated in value by \$2,705,531 as follows:

|                       |                            |
|-----------------------|----------------------------|
| Collective trust fund | \$ 103,562                 |
| Mutual funds          | <u>2,601,969</u>           |
|                       | <b><u>\$ 2,705,531</u></b> |

**NOTE 6 – TAX STATUS**

On March 31, 2008, the Internal Revenue Service (IRS) stated that the prototype plan adopted by the Plan, as then designed, qualifies under Section 401(a) of the Code. The Plan has not received a determination letter specific to the Plan itself. The Plan has been amended and restated since the date of the opinion letter; however, the Plan administrator believes that the Plan is designed and currently being operated in compliance with the applicable requirements of the Code.

Plan management must evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2012 and 2011, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; 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 2009.

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 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 participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

**NOTE 8 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500**

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 at December 31, 2012 and 2011:

|                                                                                                | <u>2012</u>                 | <u>2011</u>                 |
|------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|
| Net assets available for benefits per the financial statements                                 | \$ 47,824,312               | \$ 43,237,917               |
| Adjustment from fair value to contract value for fully benefit-responsive investment contracts | <u>151,942</u>              | <u>39,015</u>               |
| <b>Net assets available for benefits per the Form 5500</b>                                     | <b><u>\$ 47,976,254</u></b> | <b><u>\$ 43,276,932</u></b> |

The following is a reconciliation of the change in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2012:

|                                                                                                |                            |
|------------------------------------------------------------------------------------------------|----------------------------|
| Net change in net assets available for benefits per the financial statements                   | \$ 4,586,395               |
| Adjustment from contract value to fair value for fully benefit-responsive investment contracts | <u>112,927</u>             |
| <b>Net change in net assets available for benefits as reported in Form 5500</b>                | <b><u>\$ 4,699,322</u></b> |

The Plan has evaluated subsequent events through August 29, 2013 the date the financial statements were available to be issued. The Plan is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

## **SUPPLEMENTAL SCHEDULE**

Fives North American Combustion, Inc. 401(k) Plan

**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
(Modified Cash Basis)**

As of December 31, 2012

Employer Identification Number: 26-3050289

Plan Number: 002

| <b>Identity of Issue, Borrower,<br/>Lessor or Similar Party</b> | <b>Description<br/>of Investment</b> | <b>Current<br/>Value</b> |
|-----------------------------------------------------------------|--------------------------------------|--------------------------|
| ABN AMRO Income Advantage Fund                                  | Collective trust fund                | \$ 20,274,388            |
| PIMCO Total Return Admin Fund #435                              | Mutual Fund                          | 5,879,081                |
| AIM Growth Ser SML Cap Equity A                                 | Mutual Fund                          | 1,221,282                |
| Allegiant Multi-Factor Small Cap Value Instl                    | Mutual Fund                          | 842,994                  |
| American Balanced Fund CL-A American Funds #11                  | Mutual Fund                          | 4,214,289                |
| Europacific Growth Fund CL-A American Funds #16                 | Mutual Fund                          | 1,481,350                |
| Federated Index TR Federated Mid-Cap Index FD #151              | Mutual Fund                          | 2,324,989                |
| Templeton Growth Fund Inc A                                     | Mutual Fund                          | 663,139                  |
| Franklin Templeton #104 Templeton Foreign Fd C1 A               | Mutual Fund                          | 832,011                  |
| Goldman Sachs Small Cap Value Fund                              | Mutual Fund                          | 38,421                   |
| Janus Advisor Series Janus Advisor Forty S                      | Mutual Fund                          | 1,174,203                |
| Janus Advisor Ser Worldwide S FD #503                           | Mutual Fund                          | 443,191                  |
| MFS Value FD CL A Fd #93                                        | Mutual Fund                          | 1,744,481                |
| S&P 500 Flagship SL Series CL-D State Street Global Advisors    | Collective trust fund                | 855,990                  |
| The Growth Fund of America CL-A American Funds #05              | Mutual Fund                          | 2,200,207                |
| Blackrock Funds III Lifepath Income                             | Mutual Fund                          | 1,287,496                |
| Blackrock Funds III Lifepath 2050                               | Mutual Fund                          | 262                      |
| Blackrock Funds III Lifepath 2040                               | Mutual Fund                          | 222,098                  |
| Blackrock Funds III Lifepath 2030                               | Mutual Fund                          | 488,782                  |
| Blackrock Funds III Lifepath 2020                               | Mutual Fund                          | 1,787,600                |
|                                                                 |                                      | <b>\$ 47,976,254</b>     |

Financial Statements and Report of Independent  
Certified Public Accountants

**The Fives North American Combustion, Inc.  
401(k) Plan**

December 31, 2012 and 2011

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## **Report of Independent Certified Public Accountants**

Administrative Committee of  
The Fives North American Combustion, Inc. 401(k) Plan

### **Report on the financial statements**

We were engaged to audit the accompanying financial statements of The Fives North American Combustion, Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits – modified cash basis as of December 31, 2012 and 2011, and the related statement of changes in net assets available for benefits – modified cash basis for the year ended December 31, 2012, and the related notes to the financial statements.

### **Management's responsibility for the financial statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's responsibility**

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

### **Basis for disclaimer of opinion**

As permitted by 29 CFR 2520.103-8 of the Department of Labor's 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 certified information described in Note 3, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the certifying entity meets the requirements of 29 CFR 2520.103-8. The Plan administrator obtained a certification from this entity as of December 31, 2012 and 2011, and for the year ended December 31, 2012, stating that the certified information provided to the Plan administrator is complete and accurate.

**Disclaimer of opinion**

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

**Basis of accounting**

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Supplementary information**

The supplemental schedule – modified cash basis of assets (held at end of year) as of December 31, 2012 is presented for purposes of additional analysis and is not a required part of the financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

**Report on form and content in compliance with DOL rules and regulations**

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the certified information described in Note 3, 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.

*Grant Thornton LLP*

Cleveland, Ohio  
August 29, 2013

Fives North American Combustion, Inc. 401(k) Plan

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

|                                                                                                   | <u>2012</u>                        | <u>2011</u>                        |
|---------------------------------------------------------------------------------------------------|------------------------------------|------------------------------------|
| <b>ASSETS:</b>                                                                                    |                                    |                                    |
| Investments, at fair value:                                                                       |                                    |                                    |
| Collective trust funds                                                                            | \$ 21,130,378                      | \$ 19,749,153                      |
| Mutual funds                                                                                      | <u>26,845,876</u>                  | <u>23,527,779</u>                  |
| Net assets reflecting investments at fair value                                                   | 47,976,254                         | 43,276,932                         |
| Adjustment from fair value to contract value for<br>fully benefit-responsive investment contracts | <u>(151,942)</u>                   | <u>(39,015)</u>                    |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b>                                                          | <b><u><u>\$ 47,824,312</u></u></b> | <b><u><u>\$ 43,237,917</u></u></b> |

*The accompanying notes to financial statements are an integral part of these statements.*

Fives North American Combustion, Inc. 401(k) Plan

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
(Modified Cash Basis)**

For the year ended December 31, 2012

**Additions:**

Investment income:

|                                               |                  |
|-----------------------------------------------|------------------|
| Net appreciation in fair value of investments | \$ 2,705,531     |
| Dividend and interest income                  | 1,181,345        |
| <i>Total investment income</i>                | <u>3,886,876</u> |

Contributions:

|                            |                  |
|----------------------------|------------------|
| Participants               | 1,769,261        |
| Company                    | 1,127,271        |
| <i>Total contributions</i> | <u>2,896,532</u> |

|              |        |
|--------------|--------|
| Other Income | 40,378 |
|--------------|--------|

|                        |                  |
|------------------------|------------------|
| <i>Total additions</i> | <u>6,823,786</u> |
|------------------------|------------------|

**Deductions:**

|                               |                  |
|-------------------------------|------------------|
| Benefits paid to participants | <u>2,237,391</u> |
|-------------------------------|------------------|

|                         |                  |
|-------------------------|------------------|
| <i>Total deductions</i> | <u>2,237,391</u> |
|-------------------------|------------------|

|                     |                  |
|---------------------|------------------|
| <b>NET INCREASE</b> | <b>4,586,395</b> |
|---------------------|------------------|

Net assets available for benefits:

|                   |                             |
|-------------------|-----------------------------|
| Beginning of year | <u>43,237,917</u>           |
| End of year       | <u><u>\$ 47,824,312</u></u> |

*The accompanying notes to financial statements are an integral part of this statement.*

**NOTES TO FINANCIAL STATEMENTS  
(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 1 – DESCRIPTION OF THE PLAN**

The following description of The Fives North American Combustion, Inc. 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

**General**

The Plan is a defined contribution plan covering substantially all full-time employees of Fives North American Combustion, Inc. (the “Company”). The Plan excludes non-resident aliens, leased employees, and employees under a cooperative study program under which periods of employment are alternated with periods of schooling. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

**Contributions**

Participants may contribute up to 75% of their pre-tax compensation, as defined in the Plan, subject to maximum limitations set by the Internal Revenue Code (the “Code”). Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Effective January 1, 2011, the Plan became a Safe Harbor Plan whereby the Company matching contributions will be made in an amount equal to 100% of the participant’s elective deferrals that do not exceed 6% of the participant’s compensation.

Participants direct the investment of their accounts to any of the investment options offered under the Plan.

**Participant Accounts and Vesting**

Each participant’s account is credited with the participant’s contributions and allocations of (a) the Company’s matching contributions and (b) Plan earnings. Allocations are based on participant compensation, participant elections, or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s account.

Participants are immediately vested in their contributions and the Company contributions plus actual earnings thereon.

**Payment of Benefits**

Upon termination of service for death, disability or retirement, a participant may elect to receive a lump-sum amount equal to the value of his or her account. For termination of service for other reasons, a participant may receive the value in his or her account as a lump-sum distribution. The Plan also provides for hardship withdrawals.

Effective June 1, 2012 the Plan was amended to allow participants to elect to receive benefits as partial or installment payments in addition to receiving their benefit payments as a lump sum.

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 1 – DESCRIPTION OF THE PLAN– CONTINUED**

**Plan Termination**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of a termination, the total balance in each participant's account becomes immediately distributable in accordance with the terms of the Plan.

**NOTE 2 – SUMMARY OF ACCOUNTING POLICIES**

**Basis of Accounting**

The accompanying financial statements have been prepared using the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under the modified cash basis of accounting, contributions and interest and dividend income are recognized when received by the Plan, rather than when earned and certain expenses and the related liabilities are recognized when paid rather than when the obligation is incurred.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The Plan invests in investment contracts through a collective trust. Contract value for this collective trust is principal plus accrued interest. The Statements of Net Assets Available for Benefits presents the fair value of investment contracts as well as the adjustment from fair value to contract value for the fully benefit-responsive investment contracts. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

**Investment Valuation and Income Recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

**Use of Estimates**

The preparation of the financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 2 – SUMMARY OF ACCOUNTING POLICIES – CONTINUED**

**Administrative Expenses**

Substantially all administrative expenses of the Plan are paid by the Company.

**Benefit Payments**

Benefits are recorded when paid.

**Recently Issued and Adopted Accounting Standards**

In May 2011, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2011-04, “Fair Value Measurements (Topic 820): Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs”. This guidance amends the application of existing fair value measurement requirements, while other amendments change a particular principle in existing fair value measurement guidance. In addition, this guidance requires additional fair value disclosures. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. This ASU has been adopted, as required. The adoption of this guidance had no effect on the Statements of Net Assets Available for Benefits or the Statement of Changes in Net Assets Available for Benefits.

**NOTE 3 – INFORMATION CERTIFIED BY THE TRUSTEE**

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Departments of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, all investment information disclosed in the accompanying financial statements and investment disclosures, (except for the leveling within the fair value hierarchy in Note 4 and the adjustment between contract value and fair value of the stable value fund), and supplemental schedule, relating to investments of the Plan and investment income, were certified by PNC Bank, NA, the trustee. Information as to the Plan’s investments have been certified by the trustee as of December 31, 2012 and 2011 and for the year ended December 31, 2012 as being complete and accurate. Amounts certified by the trustee have not been subjected to auditing procedures.

**NOTE 4 – FAIR VALUE MEASUREMENTS**

FASB Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value and expands disclosures about fair value measurements in financial statements. The framework includes 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) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are 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.

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 4 – FAIR VALUE MEASUREMENTS – CONTINUED**

*Level 2* – Inputs to the valuation methodology that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities; quoted prices for identical or similar assets and liabilities in inactive markets; or other inputs that are observable or can be corroborated by observable market data for substantially the full terms of the assets and liabilities.

*Level 3* – Inputs to the valuation methodology that are unobservable inputs supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

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. The valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2012 and 2011.

*Mutual funds:* Valued at the net asset value (NAV) of the shares held by the Plan at year end, as determined by quoted market prices.

*Collective trust funds:* The Plan invests in the ABN AMRO Income Advantage Fund, a fully benefit-responsive stable value fund, which is stated at fair value and adjusted to contract value. Fair value is based on the NAV per unit based on the fair value of the underlying investments (primary guaranteed investment contracts, synthetic investment contracts, and money market funds). Contract value is principal plus accrued interest. Reference the ABN AMRO Income Advantage Fund discussion below for further information related to the valuation of this investment. The S&P 500 Flagship Fund is valued at the NAV of the fund which is based on the fair value of the underlying investments, using quoted market prices.

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

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 4 – FAIR VALUE MEASUREMENTS – CONTINUED**

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012 and 2011:

| Assets at Fair Value as of December 31, 2012 |                      |                   |                      |                      |
|----------------------------------------------|----------------------|-------------------|----------------------|----------------------|
|                                              | Level 1              | Level 2           | Level 3              | Total                |
| Mutual funds:                                |                      |                   |                      |                      |
| Balanced/lifestyle fund                      | \$ 4,214,289         | \$ -              | \$ -                 | \$ 4,214,289         |
| Target maturity fund                         | 3,786,238            | -                 | -                    | 3,786,238            |
| Domestic stock fund                          | 9,546,577            | -                 | -                    | 9,546,577            |
| International stock fund                     | 3,419,691            | -                 | -                    | 3,419,691            |
| Bond fund                                    | 5,879,081            | -                 | -                    | 5,879,081            |
| Collective trust funds:                      |                      |                   |                      |                      |
| Stable value fund                            | -                    | -                 | 20,274,388           | 20,274,388           |
| Equity fund                                  | -                    | 855,990           | -                    | 855,990              |
| <b>Total assets at fair value</b>            | <b>\$ 26,845,876</b> | <b>\$ 855,990</b> | <b>\$ 20,274,388</b> | <b>\$ 47,976,254</b> |

| Assets at Fair Value as of December 31, 2011 |                      |                   |                      |                      |
|----------------------------------------------|----------------------|-------------------|----------------------|----------------------|
|                                              | Level 1              | Level 2           | Level 3              | Total                |
| Mutual funds:                                |                      |                   |                      |                      |
| Balanced/lifestyle fund                      | \$ 3,486,656         | \$ -              | \$ -                 | \$ 3,486,656         |
| Target maturity fund                         | 3,171,102            | -                 | -                    | 3,171,102            |
| Domestic stock fund                          | 8,541,709            | -                 | -                    | 8,541,709            |
| International stock fund                     | 3,475,640            | -                 | -                    | 3,475,640            |
| Bond fund                                    | 4,852,672            | -                 | -                    | 4,852,672            |
| Collective trust funds:                      |                      |                   |                      |                      |
| Stable value fund                            | -                    | -                 | 19,234,257           | 19,234,257           |
| Equity fund                                  | -                    | 514,896           | -                    | 514,896              |
| <b>Total assets at fair value</b>            | <b>\$ 23,527,779</b> | <b>\$ 514,896</b> | <b>\$ 19,234,257</b> | <b>\$ 43,276,932</b> |

The table below sets forth a summary of changes in the fair value of the Plan's Level 3 asset for the year ended December 31, 2012:

|                            | Stable<br>Value Fund |
|----------------------------|----------------------|
| Balance, beginning of year | \$ 19,234,257        |
| Purchases                  | 3,706,784            |
| Sales                      | (2,779,580)          |
| Unrealized gain            | 112,927              |
| Balance, end of year       | <u>\$ 20,274,388</u> |

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 4 – FAIR VALUE MEASUREMENTS – CONTINUED**

The following table sets forth additional disclosures for the fair value measurements of investments in certain entities that calculate net asset value per share (or its equivalent) as of December 31, 2012 and 2011.

| Collective<br>Trusts  | Fair Value Estimated Using Net Asset Value per Share<br>As of December 31, 2012 and 2011 |              |                        |                         |                                                                                                                                                                                                         | Redemption<br>Notice<br>Period |
|-----------------------|------------------------------------------------------------------------------------------|--------------|------------------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
|                       | Fair Value *                                                                             |              | Unfunded<br>Commitment | Redemption<br>Frequency | Other<br>Redemption<br>Restrictions                                                                                                                                                                     |                                |
|                       | 2012                                                                                     | 2011         |                        |                         |                                                                                                                                                                                                         |                                |
| Stable value fund (a) | \$20,274,388                                                                             | \$19,234,257 | \$ -                   | Daily                   | Equity Wash – cannot purchase into competing funds for 90 days after sale. Competing funds would be any other stable value funds, money market funds, or mutual funds with duration less than 1.5 years | None                           |
| Equity fund (b)       | 855,990                                                                                  | 514,896      | -                      | Daily                   | Redemptions in cash or in-kind                                                                                                                                                                          | None                           |

\* The fair value of the investments have been estimated using the net asset value of the investment.

(a) Stable Value strategies seek to provide capital while using insurance contracts to guarantee against fluctuation in share prices.

(b) Equity (domestic and foreign) strategies (passive and active) that seek to provide long-term total return.

**ABN AMRO Income Advantage Fund**

The fully benefit-responsive stable value fund, the ABN AMRO Income Advantage Fund (“IAF”), invests primarily in GICs, SICs and money market funds. Money market funds are valued at net asset value. Investments in GICs represent deposits that guarantee a stated interest rate for the term of the contract. The fair value of the GIC is determined based on the present value of the contract’s expected cash flows, discounted at current market interest rates for like quality and duration investments. SICs are comprised of an underlying pool of securities combined with a wrapper instrument issued by a separate entity that allows for participants to transact at contract value for qualified withdrawals. The securities supporting the SICs are valued by independent pricing sources. The fair value of the wrap contracts is determined by the trustee based on the change in the present value of the contract’s expected cash flows, discounted at current market rates. The fair value of the IAF is then adjusted to contract value (cost plus accrued interest) in the Statements of Net Assets Available for Benefits.

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 4 – FAIR VALUE MEASUREMENTS – CONTINUED**

Certain events or conditions could potentially limit the ability of the IAF to transact at contract value. Examples of such events or conditions include, but are not limited to, partial or complete legal termination of the IAF or the Plan, tax disqualification of the IAF or the Plan, withdrawal of the Plan Sponsor, and certain IAF amendments if issuers' consent is not obtained. The Plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring.

**NOTE 5 – INVESTMENTS**

Investments that represent 5% or more of the Plan's net assets available for benefits at either December 31, 2012 or 2011 are as follows:

|                                                | <b>December 31</b> |              |
|------------------------------------------------|--------------------|--------------|
|                                                | <b>2012</b>        | <b>2011</b>  |
| American Balanced Fund CL-A American Funds #11 | \$ 4,214,289       | \$ 3,486,656 |
| ABN AMRO Income Advantage Fund *               | 20,122,446         | 19,195,242   |
| PIMCO Total Return Admin Fund #435             | 5,879,081          | 4,852,672    |

\* At contract value

During 2012, the Plan's investments (including investments bought and sold, as well as held during the year) appreciated in value by \$2,705,531 as follows:

|                       |                            |
|-----------------------|----------------------------|
| Collective trust fund | \$ 103,562                 |
| Mutual funds          | <u>2,601,969</u>           |
|                       | <b><u>\$ 2,705,531</u></b> |

**NOTE 6 – TAX STATUS**

On March 31, 2008, the Internal Revenue Service (IRS) stated that the prototype plan adopted by the Plan, as then designed, qualifies under Section 401(a) of the Code. The Plan has not received a determination letter specific to the Plan itself. The Plan has been amended and restated since the date of the opinion letter; however, the Plan administrator believes that the Plan is designed and currently being operated in compliance with the applicable requirements of the Code.

Plan management must evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2012 and 2011, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; 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 2009.

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 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 participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

**NOTE 8 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500**

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 at December 31, 2012 and 2011:

|                                                                                                | <u>2012</u>                 | <u>2011</u>                 |
|------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|
| Net assets available for benefits per the financial statements                                 | \$ 47,824,312               | \$ 43,237,917               |
| Adjustment from fair value to contract value for fully benefit-responsive investment contracts | <u>151,942</u>              | <u>39,015</u>               |
| <b>Net assets available for benefits per the Form 5500</b>                                     | <b><u>\$ 47,976,254</u></b> | <b><u>\$ 43,276,932</u></b> |

The following is a reconciliation of the change in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2012:

|                                                                                                |                            |
|------------------------------------------------------------------------------------------------|----------------------------|
| Net change in net assets available for benefits per the financial statements                   | \$ 4,586,395               |
| Adjustment from contract value to fair value for fully benefit-responsive investment contracts | <u>112,927</u>             |
| <b>Net change in net assets available for benefits as reported in Form 5500</b>                | <b><u>\$ 4,699,322</u></b> |

The Plan has evaluated subsequent events through August 29, 2013 the date the financial statements were available to be issued. The Plan is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

## **SUPPLEMENTAL SCHEDULE**

Fives North American Combustion, Inc. 401(k) Plan

**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
(Modified Cash Basis)**

As of December 31, 2012

Employer Identification Number: 26-3050289

Plan Number: 002

| <b>Identity of Issue, Borrower,<br/>Lessor or Similar Party</b> | <b>Description<br/>of Investment</b> | <b>Current<br/>Value</b> |
|-----------------------------------------------------------------|--------------------------------------|--------------------------|
| ABN AMRO Income Advantage Fund                                  | Collective trust fund                | \$ 20,274,388            |
| PIMCO Total Return Admin Fund #435                              | Mutual Fund                          | 5,879,081                |
| AIM Growth Ser SML Cap Equity A                                 | Mutual Fund                          | 1,221,282                |
| Allegiant Multi-Factor Small Cap Value Instl                    | Mutual Fund                          | 842,994                  |
| American Balanced Fund CL-A American Funds #11                  | Mutual Fund                          | 4,214,289                |
| Europacific Growth Fund CL-A American Funds #16                 | Mutual Fund                          | 1,481,350                |
| Federated Index TR Federated Mid-Cap Index FD #151              | Mutual Fund                          | 2,324,989                |
| Templeton Growth Fund Inc A                                     | Mutual Fund                          | 663,139                  |
| Franklin Templeton #104 Templeton Foreign Fd C1 A               | Mutual Fund                          | 832,011                  |
| Goldman Sachs Small Cap Value Fund                              | Mutual Fund                          | 38,421                   |
| Janus Advisor Series Janus Advisor Forty S                      | Mutual Fund                          | 1,174,203                |
| Janus Advisor Ser Worldwide S FD #503                           | Mutual Fund                          | 443,191                  |
| MFS Value FD CL A Fd #93                                        | Mutual Fund                          | 1,744,481                |
| S&P 500 Flagship SL Series CL-D State Street Global Advisors    | Collective trust fund                | 855,990                  |
| The Growth Fund of America CL-A American Funds #05              | Mutual Fund                          | 2,200,207                |
| Blackrock Funds III Lifepath Income                             | Mutual Fund                          | 1,287,496                |
| Blackrock Funds III Lifepath 2050                               | Mutual Fund                          | 262                      |
| Blackrock Funds III Lifepath 2040                               | Mutual Fund                          | 222,098                  |
| Blackrock Funds III Lifepath 2030                               | Mutual Fund                          | 488,782                  |
| Blackrock Funds III Lifepath 2020                               | Mutual Fund                          | 1,787,600                |
|                                                                 |                                      | <b>\$ 47,976,254</b>     |

Financial Statements and Report of Independent  
Certified Public Accountants

**The Fives North American Combustion, Inc.  
401(k) Plan**

December 31, 2012 and 2011

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## **Report of Independent Certified Public Accountants**

Administrative Committee of  
The Fives North American Combustion, Inc. 401(k) Plan

### **Report on the financial statements**

We were engaged to audit the accompanying financial statements of The Fives North American Combustion, Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits – modified cash basis as of December 31, 2012 and 2011, and the related statement of changes in net assets available for benefits – modified cash basis for the year ended December 31, 2012, and the related notes to the financial statements.

### **Management's responsibility for the financial statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's responsibility**

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

### **Basis for disclaimer of opinion**

As permitted by 29 CFR 2520.103-8 of the Department of Labor's 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 certified information described in Note 3, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the certifying entity meets the requirements of 29 CFR 2520.103-8. The Plan administrator obtained a certification from this entity as of December 31, 2012 and 2011, and for the year ended December 31, 2012, stating that the certified information provided to the Plan administrator is complete and accurate.

**Disclaimer of opinion**

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

**Basis of accounting**

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Supplementary information**

The supplemental schedule – modified cash basis of assets (held at end of year) as of December 31, 2012 is presented for purposes of additional analysis and is not a required part of the financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

**Report on form and content in compliance with DOL rules and regulations**

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the certified information described in Note 3, 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.

*Grant Thornton LLP*

Cleveland, Ohio  
August 29, 2013

Fives North American Combustion, Inc. 401(k) Plan

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

|                                                                                                   | <u>2012</u>                        | <u>2011</u>                        |
|---------------------------------------------------------------------------------------------------|------------------------------------|------------------------------------|
| <b>ASSETS:</b>                                                                                    |                                    |                                    |
| Investments, at fair value:                                                                       |                                    |                                    |
| Collective trust funds                                                                            | \$ 21,130,378                      | \$ 19,749,153                      |
| Mutual funds                                                                                      | <u>26,845,876</u>                  | <u>23,527,779</u>                  |
| Net assets reflecting investments at fair value                                                   | 47,976,254                         | 43,276,932                         |
| Adjustment from fair value to contract value for<br>fully benefit-responsive investment contracts | <u>(151,942)</u>                   | <u>(39,015)</u>                    |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b>                                                          | <b><u><u>\$ 47,824,312</u></u></b> | <b><u><u>\$ 43,237,917</u></u></b> |

*The accompanying notes to financial statements are an integral part of these statements.*

Fives North American Combustion, Inc. 401(k) Plan

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
(Modified Cash Basis)**

For the year ended December 31, 2012

**Additions:**

Investment income:

|                                               |                  |
|-----------------------------------------------|------------------|
| Net appreciation in fair value of investments | \$ 2,705,531     |
| Dividend and interest income                  | 1,181,345        |
| <i>Total investment income</i>                | <u>3,886,876</u> |

Contributions:

|                            |                  |
|----------------------------|------------------|
| Participants               | 1,769,261        |
| Company                    | 1,127,271        |
| <i>Total contributions</i> | <u>2,896,532</u> |

|              |        |
|--------------|--------|
| Other Income | 40,378 |
|--------------|--------|

|                        |                  |
|------------------------|------------------|
| <i>Total additions</i> | <u>6,823,786</u> |
|------------------------|------------------|

**Deductions:**

|                               |                  |
|-------------------------------|------------------|
| Benefits paid to participants | <u>2,237,391</u> |
|-------------------------------|------------------|

|                         |                  |
|-------------------------|------------------|
| <i>Total deductions</i> | <u>2,237,391</u> |
|-------------------------|------------------|

|                     |                  |
|---------------------|------------------|
| <b>NET INCREASE</b> | <b>4,586,395</b> |
|---------------------|------------------|

Net assets available for benefits:

|                   |                             |
|-------------------|-----------------------------|
| Beginning of year | <u>43,237,917</u>           |
| End of year       | <u><u>\$ 47,824,312</u></u> |

*The accompanying notes to financial statements are an integral part of this statement.*

**NOTES TO FINANCIAL STATEMENTS  
(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 1 – DESCRIPTION OF THE PLAN**

The following description of The Fives North American Combustion, Inc. 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

**General**

The Plan is a defined contribution plan covering substantially all full-time employees of Fives North American Combustion, Inc. (the “Company”). The Plan excludes non-resident aliens, leased employees, and employees under a cooperative study program under which periods of employment are alternated with periods of schooling. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

**Contributions**

Participants may contribute up to 75% of their pre-tax compensation, as defined in the Plan, subject to maximum limitations set by the Internal Revenue Code (the “Code”). Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Effective January 1, 2011, the Plan became a Safe Harbor Plan whereby the Company matching contributions will be made in an amount equal to 100% of the participant’s elective deferrals that do not exceed 6% of the participant’s compensation.

Participants direct the investment of their accounts to any of the investment options offered under the Plan.

**Participant Accounts and Vesting**

Each participant’s account is credited with the participant’s contributions and allocations of (a) the Company’s matching contributions and (b) Plan earnings. Allocations are based on participant compensation, participant elections, or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s account.

Participants are immediately vested in their contributions and the Company contributions plus actual earnings thereon.

**Payment of Benefits**

Upon termination of service for death, disability or retirement, a participant may elect to receive a lump-sum amount equal to the value of his or her account. For termination of service for other reasons, a participant may receive the value in his or her account as a lump-sum distribution. The Plan also provides for hardship withdrawals.

Effective June 1, 2012 the Plan was amended to allow participants to elect to receive benefits as partial or installment payments in addition to receiving their benefit payments as a lump sum.

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 1 – DESCRIPTION OF THE PLAN– CONTINUED**

**Plan Termination**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of a termination, the total balance in each participant's account becomes immediately distributable in accordance with the terms of the Plan.

**NOTE 2 – SUMMARY OF ACCOUNTING POLICIES**

**Basis of Accounting**

The accompanying financial statements have been prepared using the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under the modified cash basis of accounting, contributions and interest and dividend income are recognized when received by the Plan, rather than when earned and certain expenses and the related liabilities are recognized when paid rather than when the obligation is incurred.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The Plan invests in investment contracts through a collective trust. Contract value for this collective trust is principal plus accrued interest. The Statements of Net Assets Available for Benefits presents the fair value of investment contracts as well as the adjustment from fair value to contract value for the fully benefit-responsive investment contracts. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

**Investment Valuation and Income Recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

**Use of Estimates**

The preparation of the financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 2 – SUMMARY OF ACCOUNTING POLICIES – CONTINUED**

**Administrative Expenses**

Substantially all administrative expenses of the Plan are paid by the Company.

**Benefit Payments**

Benefits are recorded when paid.

**Recently Issued and Adopted Accounting Standards**

In May 2011, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2011-04, “Fair Value Measurements (Topic 820): Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs”. This guidance amends the application of existing fair value measurement requirements, while other amendments change a particular principle in existing fair value measurement guidance. In addition, this guidance requires additional fair value disclosures. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. This ASU has been adopted, as required. The adoption of this guidance had no effect on the Statements of Net Assets Available for Benefits or the Statement of Changes in Net Assets Available for Benefits.

**NOTE 3 – INFORMATION CERTIFIED BY THE TRUSTEE**

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Departments of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, all investment information disclosed in the accompanying financial statements and investment disclosures, (except for the leveling within the fair value hierarchy in Note 4 and the adjustment between contract value and fair value of the stable value fund), and supplemental schedule, relating to investments of the Plan and investment income, were certified by PNC Bank, NA, the trustee. Information as to the Plan’s investments have been certified by the trustee as of December 31, 2012 and 2011 and for the year ended December 31, 2012 as being complete and accurate. Amounts certified by the trustee have not been subjected to auditing procedures.

**NOTE 4 – FAIR VALUE MEASUREMENTS**

FASB Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value and expands disclosures about fair value measurements in financial statements. The framework includes 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) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are 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.

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 4 – FAIR VALUE MEASUREMENTS – CONTINUED**

*Level 2* – Inputs to the valuation methodology that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities; quoted prices for identical or similar assets and liabilities in inactive markets; or other inputs that are observable or can be corroborated by observable market data for substantially the full terms of the assets and liabilities.

*Level 3* – Inputs to the valuation methodology that are unobservable inputs supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

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. The valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2012 and 2011.

*Mutual funds:* Valued at the net asset value (NAV) of the shares held by the Plan at year end, as determined by quoted market prices.

*Collective trust funds:* The Plan invests in the ABN AMRO Income Advantage Fund, a fully benefit-responsive stable value fund, which is stated at fair value and adjusted to contract value. Fair value is based on the NAV per unit based on the fair value of the underlying investments (primary guaranteed investment contracts, synthetic investment contracts, and money market funds). Contract value is principal plus accrued interest. Reference the ABN AMRO Income Advantage Fund discussion below for further information related to the valuation of this investment. The S&P 500 Flagship Fund is valued at the NAV of the fund which is based on the fair value of the underlying investments, using quoted market prices.

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

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 4 – FAIR VALUE MEASUREMENTS – CONTINUED**

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012 and 2011:

| Assets at Fair Value as of December 31, 2012 |                      |                   |                      |                      |
|----------------------------------------------|----------------------|-------------------|----------------------|----------------------|
|                                              | Level 1              | Level 2           | Level 3              | Total                |
| Mutual funds:                                |                      |                   |                      |                      |
| Balanced/lifestyle fund                      | \$ 4,214,289         | \$ -              | \$ -                 | \$ 4,214,289         |
| Target maturity fund                         | 3,786,238            | -                 | -                    | 3,786,238            |
| Domestic stock fund                          | 9,546,577            | -                 | -                    | 9,546,577            |
| International stock fund                     | 3,419,691            | -                 | -                    | 3,419,691            |
| Bond fund                                    | 5,879,081            | -                 | -                    | 5,879,081            |
| Collective trust funds:                      |                      |                   |                      |                      |
| Stable value fund                            | -                    | -                 | 20,274,388           | 20,274,388           |
| Equity fund                                  | -                    | 855,990           | -                    | 855,990              |
| <b>Total assets at fair value</b>            | <b>\$ 26,845,876</b> | <b>\$ 855,990</b> | <b>\$ 20,274,388</b> | <b>\$ 47,976,254</b> |

| Assets at Fair Value as of December 31, 2011 |                      |                   |                      |                      |
|----------------------------------------------|----------------------|-------------------|----------------------|----------------------|
|                                              | Level 1              | Level 2           | Level 3              | Total                |
| Mutual funds:                                |                      |                   |                      |                      |
| Balanced/lifestyle fund                      | \$ 3,486,656         | \$ -              | \$ -                 | \$ 3,486,656         |
| Target maturity fund                         | 3,171,102            | -                 | -                    | 3,171,102            |
| Domestic stock fund                          | 8,541,709            | -                 | -                    | 8,541,709            |
| International stock fund                     | 3,475,640            | -                 | -                    | 3,475,640            |
| Bond fund                                    | 4,852,672            | -                 | -                    | 4,852,672            |
| Collective trust funds:                      |                      |                   |                      |                      |
| Stable value fund                            | -                    | -                 | 19,234,257           | 19,234,257           |
| Equity fund                                  | -                    | 514,896           | -                    | 514,896              |
| <b>Total assets at fair value</b>            | <b>\$ 23,527,779</b> | <b>\$ 514,896</b> | <b>\$ 19,234,257</b> | <b>\$ 43,276,932</b> |

The table below sets forth a summary of changes in the fair value of the Plan's Level 3 asset for the year ended December 31, 2012:

|                            | Stable<br>Value Fund |
|----------------------------|----------------------|
| Balance, beginning of year | \$ 19,234,257        |
| Purchases                  | 3,706,784            |
| Sales                      | (2,779,580)          |
| Unrealized gain            | 112,927              |
| Balance, end of year       | <u>\$ 20,274,388</u> |

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 4 – FAIR VALUE MEASUREMENTS – CONTINUED**

The following table sets forth additional disclosures for the fair value measurements of investments in certain entities that calculate net asset value per share (or its equivalent) as of December 31, 2012 and 2011.

| Collective<br>Trusts  | Fair Value Estimated Using Net Asset Value per Share<br>As of December 31, 2012 and 2011 |              |                        |                         |                                                                                                                                                                                                         | Redemption<br>Notice<br>Period |
|-----------------------|------------------------------------------------------------------------------------------|--------------|------------------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
|                       | Fair Value *                                                                             |              | Unfunded<br>Commitment | Redemption<br>Frequency | Other<br>Redemption<br>Restrictions                                                                                                                                                                     |                                |
|                       | 2012                                                                                     | 2011         |                        |                         |                                                                                                                                                                                                         |                                |
| Stable value fund (a) | \$20,274,388                                                                             | \$19,234,257 | \$ -                   | Daily                   | Equity Wash – cannot purchase into competing funds for 90 days after sale. Competing funds would be any other stable value funds, money market funds, or mutual funds with duration less than 1.5 years | None                           |
| Equity fund (b)       | 855,990                                                                                  | 514,896      | -                      | Daily                   | Redemptions in cash or in-kind                                                                                                                                                                          | None                           |

\* The fair value of the investments have been estimated using the net asset value of the investment.

(a) Stable Value strategies seek to provide capital while using insurance contracts to guarantee against fluctuation in share prices.

(b) Equity (domestic and foreign) strategies (passive and active) that seek to provide long-term total return.

**ABN AMRO Income Advantage Fund**

The fully benefit-responsive stable value fund, the ABN AMRO Income Advantage Fund (“IAF”), invests primarily in GICs, SICs and money market funds. Money market funds are valued at net asset value. Investments in GICs represent deposits that guarantee a stated interest rate for the term of the contract. The fair value of the GIC is determined based on the present value of the contract’s expected cash flows, discounted at current market interest rates for like quality and duration investments. SICs are comprised of an underlying pool of securities combined with a wrapper instrument issued by a separate entity that allows for participants to transact at contract value for qualified withdrawals. The securities supporting the SICs are valued by independent pricing sources. The fair value of the wrap contracts is determined by the trustee based on the change in the present value of the contract’s expected cash flows, discounted at current market rates. The fair value of the IAF is then adjusted to contract value (cost plus accrued interest) in the Statements of Net Assets Available for Benefits.

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 4 – FAIR VALUE MEASUREMENTS – CONTINUED**

Certain events or conditions could potentially limit the ability of the IAF to transact at contract value. Examples of such events or conditions include, but are not limited to, partial or complete legal termination of the IAF or the Plan, tax disqualification of the IAF or the Plan, withdrawal of the Plan Sponsor, and certain IAF amendments if issuers' consent is not obtained. The Plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring.

**NOTE 5 – INVESTMENTS**

Investments that represent 5% or more of the Plan's net assets available for benefits at either December 31, 2012 or 2011 are as follows:

|                                                | <b>December 31</b> |              |
|------------------------------------------------|--------------------|--------------|
|                                                | <b>2012</b>        | <b>2011</b>  |
| American Balanced Fund CL-A American Funds #11 | \$ 4,214,289       | \$ 3,486,656 |
| ABN AMRO Income Advantage Fund *               | 20,122,446         | 19,195,242   |
| PIMCO Total Return Admin Fund #435             | 5,879,081          | 4,852,672    |

\* At contract value

During 2012, the Plan's investments (including investments bought and sold, as well as held during the year) appreciated in value by \$2,705,531 as follows:

|                       |                            |
|-----------------------|----------------------------|
| Collective trust fund | \$ 103,562                 |
| Mutual funds          | <u>2,601,969</u>           |
|                       | <u><b>\$ 2,705,531</b></u> |

**NOTE 6 – TAX STATUS**

On March 31, 2008, the Internal Revenue Service (IRS) stated that the prototype plan adopted by the Plan, as then designed, qualifies under Section 401(a) of the Code. The Plan has not received a determination letter specific to the Plan itself. The Plan has been amended and restated since the date of the opinion letter; however, the Plan administrator believes that the Plan is designed and currently being operated in compliance with the applicable requirements of the Code.

Plan management must evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2012 and 2011, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; 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 2009.

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**  
**(Modified Cash Basis)**

December 31, 2012 and 2011

**NOTE 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 participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

**NOTE 8 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500**

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 at December 31, 2012 and 2011:

|                                                                                                | <u>2012</u>                 | <u>2011</u>                 |
|------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|
| Net assets available for benefits per the financial statements                                 | \$ 47,824,312               | \$ 43,237,917               |
| Adjustment from fair value to contract value for fully benefit-responsive investment contracts | <u>151,942</u>              | <u>39,015</u>               |
| <b>Net assets available for benefits per the Form 5500</b>                                     | <b><u>\$ 47,976,254</u></b> | <b><u>\$ 43,276,932</u></b> |

The following is a reconciliation of the change in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2012:

|                                                                                                |                            |
|------------------------------------------------------------------------------------------------|----------------------------|
| Net change in net assets available for benefits per the financial statements                   | \$ 4,586,395               |
| Adjustment from contract value to fair value for fully benefit-responsive investment contracts | <u>112,927</u>             |
| <b>Net change in net assets available for benefits as reported in Form 5500</b>                | <b><u>\$ 4,699,322</u></b> |

The Plan has evaluated subsequent events through August 29, 2013 the date the financial statements were available to be issued. The Plan is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

## **SUPPLEMENTAL SCHEDULE**

Fives North American Combustion, Inc. 401(k) Plan

**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
(Modified Cash Basis)**

As of December 31, 2012

Employer Identification Number: 26-3050289

Plan Number: 002

| <b>Identity of Issue, Borrower,<br/>Lessor or Similar Party</b> | <b>Description<br/>of Investment</b> | <b>Current<br/>Value</b> |
|-----------------------------------------------------------------|--------------------------------------|--------------------------|
| ABN AMRO Income Advantage Fund                                  | Collective trust fund                | \$ 20,274,388            |
| PIMCO Total Return Admin Fund #435                              | Mutual Fund                          | 5,879,081                |
| AIM Growth Ser SML Cap Equity A                                 | Mutual Fund                          | 1,221,282                |
| Allegiant Multi-Factor Small Cap Value Instl                    | Mutual Fund                          | 842,994                  |
| American Balanced Fund CL-A American Funds #11                  | Mutual Fund                          | 4,214,289                |
| Europacific Growth Fund CL-A American Funds #16                 | Mutual Fund                          | 1,481,350                |
| Federated Index TR Federated Mid-Cap Index FD #151              | Mutual Fund                          | 2,324,989                |
| Templeton Growth Fund Inc A                                     | Mutual Fund                          | 663,139                  |
| Franklin Templeton #104 Templeton Foreign Fd C1 A               | Mutual Fund                          | 832,011                  |
| Goldman Sachs Small Cap Value Fund                              | Mutual Fund                          | 38,421                   |
| Janus Advisor Series Janus Advisor Forty S                      | Mutual Fund                          | 1,174,203                |
| Janus Advisor Ser Worldwide S FD #503                           | Mutual Fund                          | 443,191                  |
| MFS Value FD CL A Fd #93                                        | Mutual Fund                          | 1,744,481                |
| S&P 500 Flagship SL Series CL-D State Street Global Advisors    | Collective trust fund                | 855,990                  |
| The Growth Fund of America CL-A American Funds #05              | Mutual Fund                          | 2,200,207                |
| Blackrock Funds III Lifepath Income                             | Mutual Fund                          | 1,287,496                |
| Blackrock Funds III Lifepath 2050                               | Mutual Fund                          | 262                      |
| Blackrock Funds III Lifepath 2040                               | Mutual Fund                          | 222,098                  |
| Blackrock Funds III Lifepath 2030                               | Mutual Fund                          | 488,782                  |
| Blackrock Funds III Lifepath 2020                               | Mutual Fund                          | 1,787,600                |
|                                                                 |                                      | <b>\$ 47,976,254</b>     |