

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2012 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
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:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>THE DAYTON FORGING & HEAT TREATING COMPANY EMPLOYEES' PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>08/01/1962</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>08/01/1962</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>08/01/1962</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>THE DAYTON FORGING & HEAT TREATING COMPANY</u> <u>P.O. BOX 1629</u> <u>DAYTON, OH 45401</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>31-0257730</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>937-253-4126</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>332110</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>31-0257730</u>	2c Sponsor's telephone number <u>937-253-4126</u>	2d Business code (see instructions) <u>332110</u>	
2b Employer Identification Number (EIN) <u>31-0257730</u>					
2c Sponsor's telephone number <u>937-253-4126</u>					
2d Business code (see instructions) <u>332110</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	<u>09/25/2013</u> Date	<u>ERIC WILSON</u> Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address PLAN COMMITTEE P.O. BOX 1629 DAYTON, OH 45401		3b Administrator's EIN 31-0257730
		3c Administrator's telephone number 937-253-4126
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 201
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	77
b Retired or separated participants receiving benefits.....	6b	49
c Other retired or separated participants entitled to future benefits.....	6c	57
d Subtotal. Add lines 6a , 6b , and 6c	6d	183
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	20
f Total. Add lines 6d and 6e	6f	203
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	3
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1B 1G 3D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

Round off amounts to nearest dollar.

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

A Name of plan <u>THE DAYTON FORGING & HEAT TREATING COMPANY EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>THE DAYTON FORGING & HEAT TREATING COMPANY</u>	D Employer Identification Number (EIN) <u>31-0257730</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2012</u>
2	Assets:
a	Market value <u>3972510</u>
b	Actuarial value <u>4191016</u>
3	Funding target/participant count breakdown:
a	For retired participants and beneficiaries receiving payment <u>67</u> <u>2455304</u>
b	For terminated vested participants <u>59</u> <u>443118</u>
c	For active participants:
(1)	Non-vested benefits <u>251319</u>
(2)	Vested benefits <u>1182708</u>
(3)	Total active <u>75</u> <u>1434027</u>
d	Total <u>201</u> <u>4332449</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions <u>4a</u>
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor <u>4b</u>
5	Effective interest rate <u>6.95 %</u>
6	Target normal cost <u>140460</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>09/25/2013</u>
Signature of actuary	Date
<u>DAVID R. STOCK</u>	<u>11-05286</u>
Type or print name of actuary	Most recent enrollment number
<u>BUCK CONSULTANTS, LLC</u>	<u>513-784-0005</u>
Firm name	Telephone number (including area code)
<u>720 E. PETE ROSE WAY, SUITE 300</u> <u>CINCINNATI, OH 45202</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	586552
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	362903
9	Amount remaining (line 7 minus line 8)	0	223649
10	Interest on line 9 using prior year's actual return of <u>-5.18</u> %	0	-11585
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b Interest on (a) using prior year's effective interest rate of <u>6.23</u> % except as otherwise provided (see instructions)		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	212064

Part III Funding Percentages			
14	Funding target attainment percentage	14	91.84 %
15	Adjusted funding target attainment percentage	15	91.84 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	80.00 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/13/2012	4455	0			
07/10/2012	81416	0			
			Totals ►	18(b)	85871
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	82983
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
		0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 5.54%	2nd segment: 6.85%	3rd segment: 7.52 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	140460	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	353497	88165	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	228625	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	145642	145642
36 Additional cash requirement (line 34 minus line 35)	36	82983	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	82983	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

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

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

A Name of plan THE DAYTON FORGING & HEAT TREATING COMPANY EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 THE DAYTON FORGING & HEAT TREATING COMPANY	D Employer Identification Number (EIN) 31-0257730

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

BUCK CONSULTANTS, LLC

13-3954297

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	36332	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

HUNTINGTON NATIONAL BANK

31-6243960

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	NONE	33596	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>		
A Name of plan <u>THE DAYTON FORGING & HEAT TREATING COMPANY EMPLOYEES' PENSION PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE DAYTON FORGING & HEAT TREATING COMPANY</u>		D Employer Identification Number (EIN) <u>31-0257730</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	4451	3323
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	77851	46097
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	3793119	4390526
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	97089	104363
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	3972510	4544309

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities.....	1j	3771	13654
k Total liabilities (add all amounts in lines 1g through 1j)	1k	3771	13654

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	3968739	4530655
---	-----------	---------	---------

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	85871	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		85871
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	7	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		7
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	92482	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		92482
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	622198	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	604114	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		18084
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	766894	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		766894

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		-1913
d Total income. Add all income amounts in column (b) and enter total.....	2d		961425

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	305292	
(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)		305292
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)	79811	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	14406	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		94217
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		399509

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		561916
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: **BRADY WARE**

(2) EIN: **35-1476702**

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
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection.
---	--	--

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

A Name of plan <u>THE DAYTON FORGING & HEAT TREATING COMPANY EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE DAYTON FORGING & HEAT TREATING COMPANY</u>	D Employer Identification Number (EIN) <u>31-0257730</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>31-6243960</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>1</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
----------------	--

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☒ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☒ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
--	-----------------------------------	-----------------------------------	-------------------------------	--

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete 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:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

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

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

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

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

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

- 19** If the total number of participants is 1,000 or more, complete 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): _____

**THE DAYTON FORGING & HEAT TREATING
COMPANY EMPLOYEES' PENSION PLAN**

FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

THE DAYTON FORGING & HEAT TREATING COMPANY EMPLOYEES' PENSION PLAN

TABLE OF CONTENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

	Page
INDEPENDENT AUDITORS' REPORT	1 - 2
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	3
Statements of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5 - 11
SUPPLEMENTARY INFORMATION	
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	12 - 13



BRADY WARE
& SCHOENFELD

INDEPENDENT AUDITORS' REPORT

Plan Administrators
The Dayton Forging & Heat Treating Company
Employees' Pension Plan
Dayton, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of **The Dayton Forging & Heat Treating Company Employees' Pension Plan** (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 matters 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 information summarized in Note C, which was certified by Huntington Bank and PNC Bank N.A., the trustees of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the trustees hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained a certification from the trustees as of and for the years ended December 31, 2012 and 2011, that the information provided to the Plan administrator by the trustees is complete and accurate.

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INDEPENDENT AUDITORS' REPORT - CONTINUED

Disclaimer of Opinion

Because of the significance of the matters 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.

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule, which is the responsibility of Plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedule referred to above.

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 information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Dayton, Ohio
August 19, 2013

THE DAYTON FORGING & HEAT TREATING COMPANY EMPLOYEES' PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Investments at fair market value		
Money market fund	\$ 46,097	\$ 77,851
Common stocks	4,390,526	3,793,119
Mutual funds	<u>104,363</u>	<u>97,089</u>
Total investments at fair market value	4,540,986	3,968,059
Receivables		
Interest and dividends receivable	<u>3,323</u>	<u>4,451</u>
Total assets	4,544,309	3,972,510
LIABILITIES		
Accrued administrative expenses	<u>13,654</u>	<u>3,771</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 4,530,655</u>	<u>\$ 3,968,739</u>

THE DAYTON FORGING & HEAT TREATING COMPANY EMPLOYEES' PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEARS ENDED DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO		
Investment income (loss)		
Interest and dividends	\$ 92,489	\$ 81,556
Net appreciation (depreciation) in market value of investments	784,978	(323,975)
Other income (loss)	<u>(1,913)</u>	<u>3,046</u>
Total investment income (loss)	<u>875,554</u>	<u>(239,373)</u>
Contributions - employer	<u>85,871</u>	<u>-</u>
Total additions	<u>961,425</u>	<u>(239,373)</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO		
Benefits paid to participants	305,292	814,742
Administrative expenses	<u>94,217</u>	<u>34,307</u>
Total deductions	<u>399,509</u>	<u>849,049</u>
NET INCREASE (DECREASE)	561,916	(1,088,422)
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>3,968,739</u>	<u>5,057,161</u>
End of year	<u>\$ 4,530,655</u>	<u>\$ 3,968,739</u>

THE DAYTON FORGING & HEAT TREATING COMPANY EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE A - DESCRIPTION OF PLAN

The following description of the **The Dayton Forging & Heat Treating Company Employees' Pension Plan** (the "Plan") provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General - The Plan is a non-contributory defined benefit plan and covers substantially all employees of The Dayton Forging & Heat Treating Company (the "Company") who meet the age and service requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Pension Benefits - The amount of an employee's monthly benefit depends upon their years of benefit service with the Company, their age at the time they receive benefits, their average salary or wages for their five highest consecutive years (for salaried employees), and the benefit multiplier (for hourly employees).

Salaried employees with five years of vested service are entitled to full annual retirement benefits, beginning at the normal retirement age of 65, calculated as follows:

- The sum of 1% of the average monthly compensation, plus 0.65% of average monthly compensation in excess of covered compensation multiplied by years of service.

Hourly employees receive monthly retirement benefits of their years of benefit service multiplied by the benefit multiplier, which is currently \$18, payable for their lifetime.

Participants who have attained age 55 and completed at least ten years of service are eligible for early retirement. The accrued retirement benefit is reduced for early retirement.

Participants may elect to receive the value of their accumulated plan benefits as a lump-sum distribution upon retirement or termination, as a life annuity payable monthly from retirement, or as a life annuity with a guaranteed number of payments payable monthly upon retirement and if the participant dies within a guaranteed time period after benefits commence, a continuing monthly payment to the beneficiary for the remainder of the guaranteed time period. Participants may elect to receive their pension benefits in the form of a joint and survivor annuity.

Death Benefits - Upon death of a vested participant, a death benefit shall be paid to the participant's spouse as long as the participant and spouse had been married for at least one year at the time of death. The amount of the death benefit will equal the amounts which would have been payable as a survivor annuity under the qualified joint and survivor annuity under the Plan.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The financial statements of the Plan are prepared using the accrual method of accounting.

Financial Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's administrator to make estimates and assumptions that affect the reported amounts of net assets, and disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

THE DAYTON FORGING & HEAT TREATING COMPANY EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Investment Valuation - Investment securities are stated at fair values determined using year-end market prices and both realized and unrealized gains and losses are reflected in income. Security transactions are recorded on the trade date. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. See Note D for discussion of fair value measurements.

Risks and Uncertainties - The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the Statements of Net Assets Available for Benefits.

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

Actuarial Present Value of Accumulated Plan Benefits - Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to retired or terminated employees or their beneficiaries, beneficiaries of employees who have died, and the present employees or their beneficiaries. Benefits under the plan are based on the monthly average of the highest five consecutive participants' annual compensation amounts during the last ten calendar years before the participants' retirement. The accumulated plan benefits for active employees are based on their average compensation during the five years ending on the date as of which the benefit information is presented (valuation date). Benefits payable under all circumstances (retirement, death, disability and termination of employment) are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by an actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as death, withdrawal, retirement or disability) between the valuation date and the expected date of payment.

The actuarial present value of accumulated benefits as of January 1, 2012 and 2011 are summarized as follows:

	<u>January 1, 2012</u>	<u>January 1, 2011</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS		
Vested benefits		
Participants currently receiving benefits	\$ 2,419,154	\$ 2,484,162
Other participants	1,972,775	2,192,267
Nonvested benefits	<u>231,838</u>	<u>200,256</u>
TOTAL ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS	<u>\$ 4,623,767</u>	<u>\$ 4,876,685</u>

THE DAYTON FORGING & HEAT TREATING COMPANY EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

The changes in actuarial present value were as follows:

	<u>January 1, 2012</u>	<u>January 1, 2011</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT BEGINNING OF YEAR	<u>\$ 4,876,685</u>	<u>\$ 4,477,321</u>
INCREASE (DECREASE) DURING THE YEAR ATTRIBUTED TO:		
Benefits accumulated	242,361	135,955
Benefits paid	(814,742)	(289,068)
Interest	313,334	303,466
Change in actuarial assumptions	<u>6,129</u>	<u>249,011</u>
NET INCREASE (DECREASE)	<u>(252,918)</u>	<u>399,364</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT END OF YEAR	<u>\$ 4,623,767</u>	<u>\$ 4,876,685</u>

The significant actuarial assumptions used in the valuations were as follows:

- Investment return at an average rate of 7.00% as of January 1, 2012 and 2011
- Discount rate of 5.5% and 6.5% as of January 1, 2012 and 2011, respectively
- Life expectancy of participants (using the blended annuitant/non-annuitant mortality table applicable to small plans mandated by PPA as specified by IRS Regulation 1.430(h)(3)-1)
- Average rate of future salary increases of 2% as of January 1, 2012 and 2011
- Normal retirement age of 65
- A lump sum assumption was added as of January 1, 2011 for participants who retire on or after age 65.
- Retirement rates were added as of January 1, 2011. The prior assumption was that all participants retired at the normal retirement age.

The net increase (decrease) in the actuarial present value of accumulated benefits is the result of benefits paid, discounts for interest, changes in participant mix, actuarial experience gain and losses, and changes in actuarial assumptions.

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors will be applicable in determining the actuarial present value of accumulated Plan benefits.

Payment of Benefits - Benefit payments to participants are recorded upon distribution.

Plan Expenses - Certain administrative functions are performed by the officers or employees of the Company. Administrative expenses for the trustees and certain other fees are paid directly by the Plan to the extent not paid by the Company.

Subsequent Events - In preparing these financial statements, the Plan has evaluated events and transactions for potential recognition or disclosure through August 19, 2013, the date the financial statements were available to be issued.

THE DAYTON FORGING & HEAT TREATING COMPANY EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE C - INVESTMENTS

PNC Bank N.A. was the trustee and investment manager of the Plan through May 31, 2011. Huntington Bank became the trustee and investment manager of the Plan effective June 1, 2011. The total fair value of the investments held by the trustee at December 31, 2012 and 2011 was \$4,540,986 and \$3,968,059, respectively. These investments, as well as the net appreciation (depreciation) in fair value of investments and interest and dividend income, have been certified as to their accuracy and completeness by PNC Bank N.A. and Huntington Bank.

The fair value of individual investments that represent 5 percent or more of the Plan's net assets as of December 31, 2012 and 2011 was as follows:

	<u>2012</u>	<u>2011</u>
Apple Inc	\$ 266,086	\$ 202,500
Bank of America Corp	348,300	-
Citigroup Inc	403,512	268,362
Wells Fargo & Co	<u>546,880</u>	<u>440,960</u>
	<u>\$ 1,564,778</u>	<u>\$ 911,822</u>

During 2012 and 2011, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows:

	<u>2012</u>	<u>2011</u>
Common stocks	\$ 777,724	\$ (488,246)
Mutual funds	<u>7,254</u>	<u>164,271</u>
	<u>\$ 784,978</u>	<u>\$ (323,975)</u>

NOTE D - FAIR VALUE MEASUREMENTS

The Plan adopted the accounting standard that defines fair value and establishes a framework for measuring fair value. This framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under this accounting standard are described as follows:

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

Level 2 - Inputs to the valuation methodology include:

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

THE DAYTON FORGING & HEAT TREATING COMPANY EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE D - FAIR VALUE MEASUREMENTS - continued

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

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

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

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

Money market fund: Valued based on the contractual terms of the underlying money market account; provides a daily mil-rate for income accretion.

Common stocks and mutual funds: Valued at the net asset value (NAV) of shares held by the plan at year-end.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market fund	\$ <u>46,097</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>46,097</u>
Common stocks				
Financials	1,464,352	-	-	1,464,352
Telecommunication services	90,867	-	-	90,867
Health care	309,790	-	-	309,790
Consumer staples	288,191	-	-	288,191
Consumer discretionary	229,077	-	-	229,077
Information technology	825,624	-	-	825,624
Industrials	683,895	-	-	683,895
Energy	309,627	-	-	309,627
Materials	<u>189,103</u>	<u>-</u>	<u>-</u>	<u>189,103</u>
	<u>4,390,526</u>	<u>-</u>	<u>-</u>	<u>4,390,526</u>
Mutual funds				
Small cap value fund	<u>104,363</u>	<u>-</u>	<u>-</u>	<u>104,363</u>
Total assets at fair value	\$ <u>4,540,986</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>4,540,986</u>

THE DAYTON FORGING & HEAT TREATING COMPANY EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE D - FAIR VALUE MEASUREMENTS - continued

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

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market fund	\$ <u>77,851</u>	\$ -	\$ -	\$ <u>77,851</u>
Common stocks				
Financials	1,031,598	-	-	<u>1,031,598</u>
Telecommunication services	84,252	-	-	<u>84,252</u>
Health care	281,811	-	-	<u>281,811</u>
Consumer staples	290,528	-	-	<u>290,528</u>
Consumer discretionary	203,091	-	-	<u>203,091</u>
Information technology	760,137	-	-	<u>760,137</u>
Industrials	664,344	-	-	<u>664,344</u>
Energy	300,489	-	-	<u>300,489</u>
Materials	134,917	-	-	<u>134,917</u>
Utilities	<u>41,952</u>	-	-	<u>41,952</u>
	<u>3,793,119</u>	-	-	<u>3,793,119</u>
Mutual funds				
Small cap value fund	<u>97,089</u>	-	-	<u>97,089</u>
Total assets at fair value	\$ <u>3,968,059</u>	\$ -	\$ -	\$ <u>3,968,059</u>

NOTE E - FUNDING POLICY

The Company's funding policy is to fund pension costs that at a minimum would satisfy the minimum requirements of the Employee Retirement Income Security Act of 1974 (ERISA) and would be deductible under Section 404 of the Internal Revenue Code. Contributions are intended to fund the Plan's normal cost on a current basis. The minimum annual contribution for the 2012 Plan year, calculated as of January 1, 2012 was \$228,625. For 2012, this contribution was satisfied by cash contributions totaling \$85,871, and by an election made to apply portions of the Plan's prefunding balance to the remaining 2012 minimum contribution including interest charges.

Similarly, the minimum annual contribution for the 2011 Plan year, calculated as of January 1, 2011 was \$360,249. For 2011, no cash contributions were necessary as an election was made to apply the Plan's prefunding balance sufficient to cover the entire minimum annual contribution including interest charges.

The Plan has met ERISA's minimum funding requirements for both years ended December 31, 2012 and 2011.

THE DAYTON FORGING & HEAT TREATING COMPANY EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE F - TAX STATUS

The Plan obtained its latest determination letter on March 31, 2010, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has not been amended since receiving the determination letter. Therefore, no provision for income taxes has been included in the Plan's financial statements.

U.S. Generally Accepted Accounting Principles require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. 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.

NOTE G - 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 Plan termination, the Plan provides that the plan administrator shall allocate the assets of the Plan in accordance with Title IV of ERISA.

Under ERISA, certain benefits would be guaranteed by the Pension Benefit Guaranty Corporation (PBGC). Generally, the PBGC guarantees most vested, normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the Plan's termination, subject to a statutory ceiling on the amount of the individual's monthly benefit.

Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then existing assets and the PBGC guaranty while other benefits may not be provided for at all. Reference should be made to the Plan document for further details.

NOTE H - RELATED PARTY TRANSACTIONS

Certain Plan investments are shares of mutual funds in which the trustee (PNC Bank N.A. and Huntington Bank) serves as the investment advisor. These investments qualify as party-in-interest transactions. Fees paid by the Plan for the trustee services amounted to \$40,681 and \$5,310 for the years ended December 31, 2012 and 2011, respectively.

Fees paid during the year for accounting, actuarial and investment management services rendered by parties-in-interest totaled \$39,131 and \$22,416 for the years ended December 31, 2012 and 2011, respectively.

NOTE I - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The Form 5500 reports the realized gains (losses) from the sale of investments separate from the change in unrealized gains (losses). The financial statements report the realized and unrealized gains as one combined number. Additionally, the Form 5500 reports interest and dividends separately, whereas the financial statements report interest and dividends as one combined number. There is no change in total income based on these differences.

THE DAYTON FORGING & HEAT TREATING COMPANY EMPLOYEES' PENSION PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

PLAN'S EMPLOYER IDENTIFICATION NUMBER: 31-0257730

PLAN NUMBER: 001

DECEMBER 31, 2012

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, and Par or Maturity Value	(d) Cost	(e) Current Value
	Cash and Cash Equivalents			
*	Huntington Money Market			
	Fund II	46,096.750 shares	\$ 46,097	\$ 46,097
	Common Stocks			
	3M Company	600 shares	44,012	55,710
	Apple Inc	500 shares	61,148	266,086
	Avalonbay Communities Inc	300 shares	38,102	40,677
	Ball Corp	1,200 shares	45,156	53,700
	Bank of America Corp	30,000 shares	400,646	348,300
	Boston Properties Inc	300 shares	31,050	31,743
	Bristol Myers Squibb Co Com	1,000 shares	25,689	32,590
	Caterpillar Inc	1,200 shares	95,583	107,530
	Check Point Software Tech	800 shares	44,468	38,112
	Chevron Corporation	810 shares	82,683	87,593
	Chubb Corp	600 shares	29,189	45,192
	Cisco Systems Inc	1,000 shares	24,689	19,649
	Citigroup Inc	10,200 shares	403,536	403,512
	Cummins Inc	300 shares	22,989	32,505
	CSX Corp	3,000 shares	34,892	59,190
	Deere & Co	1,000 shares	90,718	86,420
	Eaton Corp	3,000 shares	154,965	162,540
	EBAY Inc	500 shares	15,390	25,499
	Emerson Electric Co	1,000 shares	51,052	52,960
	Exxon Mobile Corp	800 shares	54,629	69,240
	Fiserv Inc	800 shares	49,040	63,224
	General Electric Co	2,000 shares	38,800	41,980
	Google Inc	150 shares	75,531	106,107
	Home Depot Inc	1,000 shares	22,207	61,850
	Intel Corp	3,500 shares	70,305	72,170
	International Paper Co	1,700 shares	45,696	67,728
	Johnson & Johnson	1,450 shares	82,750	101,645
	Marathon Oil Corp	2,000 shares	51,160	61,320
	McDonald's Corp	700 shares	39,940	61,747
	Microsoft Corp	3,800 shares	106,037	101,497
	Oracle Corp	4,000 shares	88,643	133,280
	PPG Industries Inc	500 shares	33,360	67,675
	Parker Hannifin Corp	1,000 shares	65,193	85,060

THE DAYTON FORGING & HEAT TREATING COMPANY EMPLOYEES' PENSION PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) - CONTINUED

PLAN'S EMPLOYER IDENTIFICATION NUMBER: 31-0257730

PLAN NUMBER: 001

DECEMBER 31, 2012

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, and Par or Maturity Value	(d) Cost	(e) Current Value
Common Stocks - Continued				
	Pepsico Inc	1,000 shares	52,005	68,430
	Pfizer Inc	7,000 shares	111,465	175,555
	Phillip Morris International Inc	1,000 shares	49,075	83,640
	Proctor & Gamble	1,000 shares	68,874	67,890
	Schlumberger LTD	1,320 shares	116,712	91,474
	Verizon Communications	2,100 shares	72,068	90,867
	Viacom Inc	2,000 shares	46,207	105,480
	Vornado Realty Trust	600 shares	50,689	48,048
	Wal Mart Stores Inc	1,000 shares	49,922	68,231
	Wells Fargo & Co	16,000 shares	<u>410,155</u>	<u>546,880</u>
			<u>3,546,420</u>	<u>4,390,526</u>
Mutual Funds				
	Royce Total Return Fund	7,656.880 shares	<u>110,942</u>	<u>104,363</u>
			<u>\$ 3,703,459</u>	<u>\$ 4,540,986</u>

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

The Dayton Forging & Heat Treating Company Employees' Pension Plan

EIN / PN: 31-0257730 / 001

Schedule SB, line 26 - Schedule of Active Participant Data

	CREDITED SERVICE										
AGE	Under 1	1 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40+	Total
Under 25	0	2	0	0	0	0	0	0	0	0	2
25 - 29	0	5	3	0	0	0	0	0	0	0	8
30 - 34	0	3	3	0	0	0	0	0	0	0	6
35 - 39	0	5	3	0	0	0	0	0	0	0	8
40 - 44	0	5	6	3	0	0	0	0	0	0	14
45 - 49	0	4	5	0	1	0	0	0	0	0	10
50 - 54	0	2	3	3	0	0	1	0	1	0	10
55 - 59	0	3	2	3	0	1	0	0	0	0	9
60 - 64	0	2	1	1	0	0	0	0	0	0	4
65 - 69	0	0	1	1	0	0	0	0	0	0	2
70+	0	0	2	0	0	0	0	0	0	0	2
Total	0	31	29	11	1	1	1	0	1	0	75

The Dayton Forging & Heat Treating Company Employees' Pension Plan

EIN/PN: 31-0257730 / 001

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

Prescribed Funding Assumptions and Methods

Funding interest rates

Current Year:	Segment Rates with four month lookback:	
	First Segment Rate	2.06%
	Second Segment Rate	5.25%
	Third Segment Rate	6.32%

In accordance with MAP-21, the first, second and third Segment Rates are constrained to a 90%-110% Corridor around the average Segment Rates for the 25-year period ending September 30, 2011, or **5.54%**, **6.85%** and **7.52%**, respectively for minimum funding and benefit restrictions but not maximum tax-deductible purposes.

Effective Interest Rate	6.95%
-------------------------	-------

Prior Year:	Segment Rates with four month lookback:	
	First Segment Rate	3.78%
	Second Segment Rate	6.31%
	Third Segment Rate	6.57%
	Effective Interest Rate	6.23%

Mortality

Mortality tables mandated by PPA as specified in IRS Regulation 1.430(h)(3)-1, applied on a static basis, using the blended annuitant/non-annuitant table applicable to small plans.

Actuarial cost method

Unit Credit Method. The Funding Target is the present value of accrued benefits and based on compensation and service to date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, including the effect of expected compensation increases during the year.

The Dayton Forging & Heat Treating Company Employees' Pension Plan

EIN/PN: 31-0257730 / 001

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

Non-Prescribed Funding Assumptions and Methods

Salary Growth

2.0% per annum for funding purposes.

Social Security Wage Base Growth

2.00% per annum for funding results.

Expenses

Expected administrative and investment expenses of \$35,721 were added to Target Normal Cost.

Marital percentage

90% of participants are assumed to be married at benefit commencement. Husbands are assumed to be 3 years older than their wives.

Maximum Benefit

\$200,000 per year at Normal Retirement Age.

Salary Limitations

\$250,000 in current and future years.

Retirement rates:

Retirements are assumed to occur in accordance with the following rates:

Age	Rate
55 – 59	3.0%
60 – 64	5.0%
65	100.0%

Form of Payment:

100% of participants who retire on or after age 65 are assumed to elect a lump sum payment. For all other retirements, 50% of participants are assumed to elect a Joint & 50% Survivor Annuity, 25% are assumed to elect Joint & 100% Survivor Annuity, and 25% are assumed to elect a Life annuity.

Lump Sum Interest Rate: same as funding interest rate

Lump Sum Mortality Table: 2012 Applicable Mortality Table

Turnover

Specimen Rates are as follows:

Attained Age	Withdrawal Rate	
	Males	Females
25	0.090	0.110
40	0.026	0.035
55	0.000	0.000

The Dayton Forging & Heat Treating Company Employees' Pension Plan

EIN/PN: 31-0257730 / 001

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

Non-Prescribed Funding Assumptions and Methods (continued)

Asset valuation method

For minimum required and maximum contribution purposes:

The Actuarial Value of Assets is determined using a method that spreads asset gains/(losses) over two years. The gain/(loss) for each period is determined as the actual return during the period less the expected return based on an assumed earnings rate chosen by the actuary but required by PPA to be not greater than the applicable third segment rate. The resulting value is constrained to be within a corridor of 90% to 110% of market value. The discounted value of accrued contributions, if any, is included in the Actuarial Value of Assets.

The expected return on plan assets is 7.00% per annum, limited by PPA to the applicable Third Segment Rate.

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2012**This Form is Open to Public
Inspection**

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

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

A Name of plan THE DAYTON FORGING & HEAT TREATING COMPANY EMPLOYEES' PENSION PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF THE DAYTON FORGING & HEAT TREATING COMPANY		D Employer Identification Number (EIN) 31-0257730
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500		

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2012			
2 Assets:			
a Market value		2a	3972510
b Actuarial value		2b	4191016
3 Funding target/participant count breakdown:			
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	67	2455304
b For terminated vested participants	3b	59	443118
c For active participants:			
(1) Non-vested benefits	3c(1)		251319
(2) Vested benefits	3c(2)		1182708
(3) Total active	3c(3)	75	1434027
d Total	3d	201	4332449
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions		4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor		4b	
5 Effective interest rate		5	6.95%
6 Target normal cost		6	140460

Statement by Enrolled Actuary

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

SIGN HERE	<i>David R. Stock</i> Signature of actuary	09/25/2013 Date
DAVID R. STOCK Type or print name of actuary		1105286 Most recent enrollment number
BUCK CONSULTANTS, LLC Firm name		Telephone number (including area code)
720 E. PETE ROSE WAY, SUITE 300 CINCINNATI OH 45202 Address of the firm		

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

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

Schedule SB (Form 5500) 2012
v. 120126

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
5.54%2nd segment:
6.85%3rd segment:
7.52%☐ N/A, full yield curve used**b** Applicable month (enter code).....**21b**

4

22 Weighted average retirement age**22**

63

23 Mortality table(s) (see instructions) ☒ Prescribed - combined☐ Prescribed - separate☐ Substitute**Part VI Miscellaneous Items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment. **27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years**28**

0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)**29**

0

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)**30**

0

Part VIII Minimum Required Contribution For Current Year**31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6)**31a**

140460

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

0

32 Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment

353497

88165

b Waiver amortization installment

0

0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount**33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)**34**

228625

Carryover balance

Prefunding balance

Total balance

35 Balances elected for use to offset funding requirement

0

145642

145642

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

82983

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

82983

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

0

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances**38b**

0

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)**39**

0

40 Unpaid minimum required contributions for all years**40**

0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected☐ 2 plus 7 years☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made☐ 2008☐ 2009☐ 2010☐ 2011**42** Amount of acceleration adjustment**42****43** Excess installment acceleration amount to be carried over to future plan years**43**

The Dayton Forging & Heat Treating Company Employees' Pension Plan

EIN / PN: 31-0257730 / 001

Schedule SB, line 22 - Description of Weighted Average Retirement Age

Earliest Retirement Age: 55 (with 10 years of service)

	(1) q ^r Retirement	(2) q ^{^(not r)} Other	(3) 1-q ^T Employment	(4) tpx Cumulative	(5) tpx*qx*Age Age	(6) tpx*qx Cumulative	(7) Weighted RA = Sum
Age	Rate	Decrement ¹	Rate	Employment	Weighting	Decrement	(5) / (6)
55	0.03	0.002276	0.967724	1.000000	1.665000	0.030000	
56	0.03	0.002754	0.967246	0.967724	1.640292	0.029032	
57	0.03	0.003174	0.966826	0.936028	1.614648	0.028081	
58	0.03	0.003671	0.966329	0.904976	1.588233	0.027149	
59	0.03	0.004168	0.965832	0.874505	1.560991	0.026235	
60	0.05	0.004764	0.945236	0.844625	2.554991	0.042231	
61	0.05	0.005571	0.944429	0.798370	2.454988	0.039919	
62	0.05	0.006402	0.943598	0.754004	2.356263	0.037700	
63	0.05	0.007514	0.942486	0.711477	2.258939	0.035574	
64	0.05	0.008496	0.941504	0.670557	2.162546	0.033528	
65	1.00	0.009624	0.000000	0.631332	41.036580	0.631332	
Weighted Average Retirement Age:					60.893471	0.960781	<u>63.379161</u>

The weighted average retirement age is computed as the sum, over all ages, of the expected retirement rate multiplied by the probability of remaining in service to each age multiplied by the age divided by the sum of the expected retirement rate multiplied by the probability of remaining in service to each age.

¹Sex-distinct mortality and disability rates are weighted according to actual breakdown of males and females in the active population.

THE DAYTON FORGING & HEAT TREATING COMPANY EMPLOYEES' PENSION PLAN

EIN/PN: 31-0257730/001

PLAN YEAR: JANUARY 1, 2012 TO DECEMBER 31, 2012

Schedule SB, Line 8 — Late Election to Apply Balances to Quarterly Installments

The election to apply the Plan's Prefunding Balance to the first three quarterly installments was made after the due date for the quarterly installments, resulting in an interest penalty. As a result of the interest penalty, line 8 on the 2012 Schedule SB does not match line 35 from the 2011 Schedule SB.



BRADY WARE
& SCHOENFELD

INDEPENDENT AUDITORS' REPORT

Plan Administrators
The Dayton Forging & Heat Treating Company
Employees' Pension Plan
Dayton, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of **The Dayton Forging & Heat Treating Company Employees' Pension Plan** (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 matters 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 information summarized in Note C, which was certified by Huntington Bank and PNC Bank N.A., the trustees of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the trustees hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained a certification from the trustees as of and for the years ended December 31, 2012 and 2011, that the information provided to the Plan administrator by the trustees is complete and accurate.

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INDEPENDENT AUDITORS' REPORT - CONTINUED

Disclaimer of Opinion

Because of the significance of the matters 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.

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule, which is the responsibility of Plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedule referred to above.

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 information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Dayton, Ohio
August 19, 2013

The Dayton Forging & Heat Treating Company Employees' Pension Plan

EIN/PN: 31-0257730 / 001

Schedule SB, Part V – Summary of Plan Provisions

Effective Date

Original Plan: August 1, 1962

Latest Restatement: January 1, 2012

Plan Year

Effective August 1, 2003, the 5-month period ending December 31, 2003.

Effective January 1, 2004, the 12 month period ending December 31st.

Participation Requirements

An Employee shall become a Participant on the Entry Date following the completion of 1,000 hours of service during an Anniversary Year, measured from his date of hire, provided he has attained age 21.

Entry Date

Effective January 1, 2004, January 1st or July 1st.

Normal Retirement Date

The later of a Participant's 65th birthday, or the 5th anniversary of plan participation.

Monthly Retirement Income

1. For Salaried Employees:

A monthly benefit at Normal Retirement Date, payable in the Normal Form, equal to the greater of (a), (b) or (c) where:

- (a) is [1.0% of Monthly Plan Compensation multiplied by all years of Credited Service] plus [0.65% of Monthly Plan Compensation in excess of Social Security Covered Compensation, multiplied by years of Credited Service, maximum 35 years],
- (b) is the accrued benefit at July 31, 1994 under the plan as it existed at that time,
- (c) is 2% of Monthly Plan Compensation times years of Top Heavy Service at Normal Retirement Date, maximum 10 years.

2. For Hourly Employees:

A monthly benefit at Normal Retirement Date, payable in Normal Form, equal to \$18.00 times years of Credited Service.

Normal Form of Benefit

Monthly income commencing on a Participant's retirement date and payable for life.

Automatic Form of Benefit (for Married Participants)

Actuarial equivalent reduced Joint and 50% to Surviving Spouse if married at commencement of benefits, unless other election is made.

The Dayton Forging & Heat Treating Company Employees' Pension Plan

EIN/PN: 31-0257730 / 001

Schedule SB, Part V – Summary of Plan Provisions (Continued)

Monthly Plan Compensation

Highest average of Monthly Earnings during five consecutive calendar years. Monthly Earnings means W-2 compensation including bonuses and overtime payments. Notwithstanding the foregoing, however, the compensation of any Key Employee shall not include any extraordinary or special compensation, as determined solely by the Employer's Board of Directors, which is in addition to the regular base salary of such Key Employee.

Credited Service

One year of Benefit Accrual and Vesting Service for each plan year during which an Employee completes 1,000 hours of service.

Social Security Covered Compensation

For each Participant, the average of the Social Security Taxable Wage Base in effect for each calendar year (the amount of earnings subject to Social Security taxes each year) during the 35-year period ending with the year during which such Participant will reach Social Security Retirement Age. Social Security Covered Compensation is expressed on a monthly basis.

Accrued Benefit

The projected Monthly Retirement Income at Normal Retirement Date, based on Monthly Plan Compensation and Credited Service at the date of computation. In no event shall a participant's accrued benefit be less than 2% times Monthly Plan Compensation times years of service at the computation date and while the plan is Top-Heavy (subject to a 10-year maximum), nor less than the participant's accrued benefit under the terms of the plan at July 31, 1994.

Vesting

A percentage of accrued benefits:

Years of Vesting Service	Vesting Percentage
Less than 5	0%
5 or More	100%

Deferred Retirement Benefit

Monthly income equal to the greater of (a) the Participant's Accrued Benefit at actual retirement, or (b) the actuarial equivalence of the actuarial reserve of the Monthly Retirement Benefit to which he or she was entitled as of the later of his Normal Retirement Date or the close of the prior plan year plus interest compounded annually.

Eligibility for Early Retirement

Age 55 and 10 years vesting service.

Early Retirement Benefit

Accrued benefit payable to age 65, reduced for immediate commencement by 1/180 for each of the first 60 months and by 1/360 for each of the next 60 months that payments begin early.

The Dayton Forging & Heat Treating Company Employees' Pension Plan

EIN/PN: 31-0257730 / 001

Schedule SB, Part V – Summary of Plan Provisions (Continued)

Eligibility for Pre-Retirement Death Benefit

Requirements for Maximum Pre-Retirement Death Benefit

Active Participants with 10 years of Vesting Service and attainment of age 55.

Requirements for Minimum Pre-Retirement Death Benefit:

Five years of Vesting Service.

Pre-Retirement Death Benefit

Upon the death of an Active Participant with 10 years of Vesting Service and attainment of age 55, his or her Beneficiary will receive monthly income equal to 100% of the actuarial equivalent of such Participant's Accrued Benefit. The above monthly benefit shall be reduced by the benefit payable to the surviving spouse, if any, of such Participant equal to the survivor annuity payable under the Joint and 50% Survivor Annuity commencing on the date coincident with or first following the later of (a) the date of death, or (b) the date the Participant would have first been eligible for Early or Normal Retirement under the Plan.

The minimum Pre-Retirement Death Benefit payable to the surviving Spouse, if any, of a Participant who meets the requirements, is the survivor annuity payable under the Joint & 50% Survivor Annuity.

Eligibility for Disability Benefit

Age 45 and 10 years of service.

Disability Benefit

Accrued Benefit at date of disability reduced as for Early Retirement.

THE DAYTON FORGING & HEAT TREATING COMPANY EMPLOYEES' PENSION PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

PLAN'S EMPLOYER IDENTIFICATION NUMBER: 31-0257730

PLAN NUMBER: 001

DECEMBER 31, 2012

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, and Par or Maturity Value	(d) Cost	(e) Current Value
Cash and Cash Equivalents				
*	Huntington Money Market			
	Fund II	46,096.750 shares	\$ 46,097	\$ 46,097
Common Stocks				
	3M Company	600 shares	44,012	55,710
	Apple Inc	500 shares	61,148	266,086
	Avalonbay Communities Inc	300 shares	38,102	40,677
	Ball Corp	1,200 shares	45,156	53,700
	Bank of America Corp	30,000 shares	400,646	348,300
	Boston Properties Inc	300 shares	31,050	31,743
	Bristol Myers Squibb Co Com	1,000 shares	25,689	32,590
	Caterpillar Inc	1,200 shares	95,583	107,530
	Check Point Software Tech	800 shares	44,468	38,112
	Chevron Corporation	810 shares	82,683	87,593
	Chubb Corp	600 shares	29,189	45,192
	Cisco Systems Inc	1,000 shares	24,689	19,649
	Citigroup Inc	10,200 shares	403,536	403,512
	Cummins Inc	300 shares	22,989	32,505
	CSX Corp	3,000 shares	34,892	59,190
	Deere & Co	1,000 shares	90,718	86,420
	Eaton Corp	3,000 shares	154,965	162,540
	EBAY Inc	500 shares	15,390	25,499
	Emerson Electric Co	1,000 shares	51,052	52,960
	Exxon Mobile Corp	800 shares	54,629	69,240
	Fiserv Inc	800 shares	49,040	63,224
	General Electric Co	2,000 shares	38,800	41,980
	Google Inc	150 shares	75,531	106,107
	Home Depot Inc	1,000 shares	22,207	61,850
	Intel Corp	3,500 shares	70,305	72,170
	International Paper Co	1,700 shares	45,696	67,728
	Johnson & Johnson	1,450 shares	82,750	101,645
	Marathon Oil Corp	2,000 shares	51,160	61,320
	McDonald's Corp	700 shares	39,940	61,747
	Microsoft Corp	3,800 shares	106,037	101,497
	Oracle Corp	4,000 shares	88,643	133,280
	PPG Industries Inc	500 shares	33,360	67,675
	Parker Hannifin Corp	1,000 shares	65,193	85,060

THE DAYTON FORGING & HEAT TREATING COMPANY EMPLOYEES' PENSION PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) - CONTINUED

PLAN'S EMPLOYER IDENTIFICATION NUMBER: 31-0257730

PLAN NUMBER: 001

DECEMBER 31, 2012

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, and Par or Maturity Value	(d) Cost	(e) Current Value
Common Stocks - Continued				
	Pepsico Inc	1,000 shares	52,005	68,430
	Pfizer Inc	7,000 shares	111,465	175,555
	Phillip Morris International Inc	1,000 shares	49,075	83,640
	Proctor & Gamble	1,000 shares	68,874	67,890
	Schlumberger LTD	1,320 shares	116,712	91,474
	Verizon Communications	2,100 shares	72,068	90,867
	Viacom Inc	2,000 shares	46,207	105,480
	Vornado Realty Trust	600 shares	50,689	48,048
	Wal Mart Stores Inc	1,000 shares	49,922	68,231
	Wells Fargo & Co	16,000 shares	<u>410,155</u>	<u>546,880</u>
			<u>3,546,420</u>	<u>4,390,526</u>
Mutual Funds				
	Royce Total Return Fund	7,656.880 shares	<u>110,942</u>	<u>104,363</u>
			<u>\$ 3,703,459</u>	<u>\$ 4,540,986</u>

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

The Dayton Forging & Heat Treating Company Employees' Pension Plan

EIN / PN: 31-0257730 / 001

Schedule SB, line 32 - Schedule of Amortization Bases

Type of Base	Present Value of Remaining Installments as of January 1, 2012	Date Established	Remaining Installments	Shortfall Amortization Installment
Shortfall	(\$495,222)	1/1/2012	7	(\$84,051)
Shortfall	\$689,714	1/1/2011	6	\$132,131
Shortfall	\$60,623	1/1/2010	5	\$13,466
Shortfall	\$98,382	1/1/2009	4	\$26,619

The Dayton Forging & Heat Treating Company Employees' Pension Plan

EIN/PN: 31-0257730 / 001

Schedule SB, line 24 – Change in Actuarial Assumptions

The expected plan related expenses added to the Target Normal Cost were updated from \$51,580 to \$35,721.