

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2012</div> 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>WARD LEONARD CT, LLC UNION 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>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1954</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>01/01/1954</u>	
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1c Effective date of plan <u>01/01/1954</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>WARD LEONARD CT, LLC</u> <u>401 WATERTOWN ROAD</u> <u>THOMASTON, CT 06787</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>22-3735548</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>860-283-5801</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>335900</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>22-3735548</u>	2c Sponsor's telephone number <u>860-283-5801</u>	2d Business code (see instructions) <u>335900</u>	
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Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2013	ROCCO FERRARO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2013	ROCCO FERRARO
	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		3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>																											
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 WARD LEONARD ELECTRIC COMPANY, INC.		4b EIN 22-3735548 4c PN 002																											
5 Total number of participants at the beginning of the plan year		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">5</td> <td style="width: 90%; text-align: right;">120</td> </tr> </table>	5	120																									
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="background-color: #cccccc;"></td> </tr> <tr> <td style="width: 10%; text-align: center;">6a</td> <td style="width: 90%; text-align: right;">2</td> </tr> <tr> <td style="text-align: center;">6b</td> <td style="text-align: right;">77</td> </tr> <tr> <td style="text-align: center;">6c</td> <td style="text-align: right;">22</td> </tr> <tr> <td style="text-align: center;">6d</td> <td style="text-align: right;">101</td> </tr> <tr> <td style="text-align: center;">6e</td> <td style="text-align: right;">15</td> </tr> <tr> <td style="text-align: center;">6f</td> <td style="text-align: right;">116</td> </tr> <tr> <td style="text-align: center;">6g</td> <td></td> </tr> <tr> <td style="text-align: center;">6h</td> <td style="text-align: right;">0</td> </tr> </table>			6a	2	6b	77	6c	22	6d	101	6e	15	6f	116	6g		6h	0									
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7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">7</td> <td style="width: 90%;"></td> </tr> </table>	7																										
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B 1G 1I 3H																													
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9a Plan funding arrangement (check all that apply) <table style="width: 100%;"> <tr> <td style="width: 5%;">(1)</td> <td style="width: 5%; text-align: center;">☒</td> <td style="width: 90%;">Insurance</td> </tr> <tr> <td>(2)</td> <td style="text-align: center;">☐</td> <td>Code section 412(e)(3) insurance contracts</td> </tr> <tr> <td>(3)</td> <td style="text-align: center;">☐</td> <td>Trust</td> </tr> <tr> <td>(4)</td> <td style="text-align: center;">☐</td> <td>General assets of the sponsor</td> </tr> </table>		(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) <table style="width: 100%;"> <tr> <td style="width: 5%;">(1)</td> <td style="width: 5%; text-align: center;">☒</td> <td style="width: 90%;">Insurance</td> </tr> <tr> <td>(2)</td> <td style="text-align: center;">☐</td> <td>Code section 412(e)(3) insurance contracts</td> </tr> <tr> <td>(3)</td> <td style="text-align: center;">☐</td> <td>Trust</td> </tr> <tr> <td>(4)</td> <td style="text-align: center;">☐</td> <td>General assets of the sponsor</td> </tr> </table>	(1)	☒	Insurance	(2)	☐	Code section 412(e)(3) insurance contracts	(3)	☐	Trust	(4)	☐	General assets of the sponsor			
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)																													
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SCHEDULE A (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 <hr/> 2012 <hr/> 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

A Name of plan <u>WARD LEONARD CT, LLC UNION EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WARD LEONARD CT, LLC</u>	D Employer Identification Number (EIN) <u>22-3735548</u>	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier

FIRST ALLMERICA FINANCIAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
<u>04-1867050</u>	<u>69140</u>	<u>GA-90414-07</u>	<u>116</u>	<u>01/01/2012</u>	<u>12/31/2012</u>

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
<u>0</u>	<u>0</u>

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end	5	

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

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

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☒ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☐ other ▶

b Balance at the end of the previous year	7b		0
c Additions: (1) Contributions deposited during the year	7c(1)		
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)		
(4) Transferred from separate account	7c(4)		
(5) Other (specify below)	7c(5)		
▶			
(6) Total additions	7c(6)		0
d Total of balance and additions (add lines 7b and 7c(6))	7d		0
e Deductions:			
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)		
(2) Administration charge made by carrier	7e(2)		
(3) Transferred to separate account	7e(3)		
(4) Other (specify below)	7e(4)		
▶			
(5) Total deductions	7e(5)		0
f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f		0

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☐ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE 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>WARD LEONARD CT, LLC UNION EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>WARD LEONARD CT, LLC</u>	D Employer Identification Number (EIN) <u>22-3735548</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	2a <u>1566176</u>
b Actuarial value	2b <u>1566176</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>96</u> <u>1520722</u>
b For terminated vested participants.....	3b <u>22</u> <u>129445</u>
c For active participants:	
(1) Non-vested benefits.....	3c(1) <u>0</u>
(2) Vested benefits.....	3c(2) <u>29599</u>
(3) Total active	3c(3) <u>2</u> <u>29599</u>
d Total	3d <u>120</u> <u>1679766</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>6.76 %</u>
6 Target normal cost.....	6 <u>7000</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>09/30/2013</u>
Signature of actuary		Date
<u>FREDRICA DANIELS</u>		<u>11-07137</u>
Type or print name of actuary		Most recent enrollment number
<u>USI CONSULTING GROUP</u>		<u>860-633-5283</u>
Firm name		Telephone number (including area code)
<u>95 GLASTONBURY BLVD</u> <u>SUITE 100</u> <u>GLASTONBURY, CT 06033</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	121051
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	121051
10	Interest on line 9 using prior year's actual return of <u>-4.48%</u>		-5423
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		48599
b	Interest on (a) using prior year's effective interest rate of <u>5.50%</u> except as otherwise provided (see instructions)		2673
c	Total available at beginning of current plan year to add to prefunding balance		51272
d	Portion of (c) to be added to prefunding balance		51272
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	166900

Part III Funding Percentages			
14	Funding target attainment percentage	14	83.30 %
15	Adjusted funding target attainment percentage	15	83.30 %
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	81.01 %
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
04/10/2012	21639				
07/12/2012	21639				
09/14/2012	26184				
01/10/2013	18000				
			Totals ►	18(b)	87462
				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 84001
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	(4) 4th
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 0
22 Weighted average retirement age				22 65
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	7000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	280490	75952	
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	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	82952	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35)	36	82952	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	84001	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	1049	
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 <u>WARD LEONARD CT, LLC UNION EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WARD LEONARD CT, LLC</u>	D Employer Identification Number (EIN) <u>22-3735548</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

FIRST ALLMERICA FINANCIAL LIFE

04-1867050

(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?
13 50 15	NONE	6432	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 ☐

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

A Name of plan <u>WARD LEONARD CT, LLC UNION EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>WARD LEONARD CT, LLC</u>	D Employer Identification Number (EIN) <u>22-3735548</u>	

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

a Name of MTIA, CCT, PSA, or 103-12 IE: SEP INV ACC B DIVERSIFIED BOND FUND

b Name of sponsor of entity listed in (a): FIRST ALLMERICA FINANCIAL LIFE INS

c EIN-PN <u>04-1867050-002</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>509</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: SEP INV ACC C MONEY MARKET FUND

b Name of sponsor of entity listed in (a): FIRST ALLMERICA FINANCIAL LIFE INS

c EIN-PN <u>04-1867050-003</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>12374</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2012 This Form is Open to Public Inspection
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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>WARD LEONARD CT, LLC UNION EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WARD LEONARD CT, LLC</u>	D Employer Identification Number (EIN) <u>22-3735548</u>	

Part I	Asset and Liability Statement
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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	142087	169940
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		18000
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	1702	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)	174200	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)	68730	12883
(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)	1179457	1106738
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		269354

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	1566176	1576915

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1566176	1576915
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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)	87462	
(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)		87462
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	40004	
(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)		40004
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	916869	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	877561	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		39308
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	56525	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		56525

		(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		-1703
d Total income. Add all income amounts in column (b) and enter total.....	2d		221596

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	204381	
(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)		204381
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)	6477	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		6477
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		210858

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		10738
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: IMOWITZ KOENIG & CO. LLP

(2) EIN: 13-2963250

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	
4c			
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	
4d			
e Was this plan covered by a fidelity bond?	X		3000000
4e			
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	
4f			
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	
4g			
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	
4h			
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		
4i			
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		
4j			
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	
4k			
l Has the plan failed to provide any benefit when due under the plan?		X	
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
 If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ Yes ☒ No Amount:

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)

	5b(2) EIN(s)	5b(3) PN(s)

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>WARD LEONARD CT, LLC UNION EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WARD LEONARD CT, LLC</u>	D Employer Identification Number (EIN) <u>22-3735548</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
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>04-1867050</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3 <u>0</u>

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

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

Part III	Amendments
-----------------	-------------------

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

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

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):

WARD LEONARD CT, LLC
(Formerly known as Ward Leonard Electric Company, Inc.)
UNION EMPLOYEES' PENSION PLAN

Financial Statements and Supplemental Schedules
For the Years Ended December 31, 2012 and 2011

(With Independent Auditors' Report Thereon)

WARD LEONARD CT, LLC
(Formerly known as Ward Leonard Electric Company, Inc.)
UNION EMPLOYEES' PENSION PLAN

Table of Contents
December 31, 2012 and 2011

	<u>Page</u>
Independent Auditors' Report	1
Financial Statements:	
Statements of Net Assets Available for Plan Benefits as of December 31, 2012 and 2011	2
Statements of Changes in Net Assets Available for Plan Benefits for the years ended December 31, 2012 and 2011	3
Notes to Financial Statements	4 – 13
Supplemental Schedules:	
Form 5500, Schedule H Part IV Line 4(i) - Schedule of Assets Held for Investment Purposes as of December 31, 2012	14 – 15
Form 5500, Schedule H Part IV Line 4(j) - Schedule of Reportable Transactions for the year ended December 31, 2012	16

Independent Auditors' Report

To the Plan Administrator of
The Ward Leonard CT, LLC
(Formerly known as Ward Leonard Electric Company, Inc.)
Union Employees' Pension Plan

Report on the Financial Statements

We have audited the accompanying financial statements of the Ward Leonard CT, LLC (formerly known as Ward Leonard Electric Company, Inc.) Union Employees' Pension Plan (the "Plan"), which comprise the statements of net assets available for plan benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for plan 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial status of the Plan as of December 31, 2012 and 2011, and the changes in its financial status for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Certified Public Accountants

New York, New York
October 1, 2013

WARD LEONARD CT, LLC
(Formerly known as Ward Leonard Electric Company, Inc.)
UNION EMPLOYEES' PENSION PLAN

Statements of Net Assets Available for Plan Benefits
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Investments, at fair value:		
First Allmerica Financial Life Insurance Company		
Pooled separate accounts:		
Money market fund	\$ 12,883	\$ 68,730
Charles Schwab Institutional		
Cash and money market funds	169,940	142,087
Corporate bonds	214,162	174,200
Mutual funds	1,106,738	1,179,457
Exchange traded funds	55,192	-
	<u>1,558,915</u>	<u>1,564,474</u>
Receivable:		
Accrued interest	-	1,702
Employer contribution receivable	18,000	-
	<u>1,576,915</u>	<u>1,566,176</u>
<u>NET ASSETS AVAILABLE</u>		
<u>FOR PLAN BENEFITS</u>	<u>\$ 1,576,915</u>	<u>\$ 1,566,176</u>

See accompanying notes to financial statements.

WARD LEONARD CT, LLC
(Formerly known as Ward Leonard Electric Company, Inc.)
UNION EMPLOYEES' PENSION PLAN

Statements of Changes in Net Assets Available for Plan Benefits
For the Years Ended December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
<u>ADDITIONS</u>		
Investment income (loss)		
Net appreciation (depreciation) in fair value of investment	\$ 95,833	\$ (104,147)
Dividend and interest income	<u>38,302</u>	<u>48,813</u>
Total	134,135	(55,334)
Employer contributions	<u>87,462</u>	<u>139,687</u>
<u>TOTAL ADDITIONS</u>	<u>221,597</u>	<u>84,353</u>
<u>DEDUCTIONS</u>		
Benefits paid to participants	204,381	220,250
Administrative fees	<u>6,477</u>	<u>7,047</u>
<u>TOTAL DEDUCTIONS</u>	<u>210,858</u>	<u>227,297</u>
<u>NET INCREASE (DECREASE)</u>	10,739	(142,944)
<u>NET ASSETS AVAILABLE FOR PLAN BENEFITS -</u>		
<u>BEGINNING OF YEAR</u>	<u>1,566,176</u>	<u>1,709,120</u>
<u>END OF YEAR</u>	<u>\$ 1,576,915</u>	<u>\$ 1,566,176</u>

See accompanying notes to financial statements.

WARD LEONARD CT, LLC
(Formerly known as Ward Leonard Electric Company, Inc.)
UNION EMPLOYEES' PENSION PLAN

Notes to Financial Statements
December 31, 2012 and 2011

Note 1 – DESCRIPTION OF THE PLAN

General

The following summary of major plan provisions in effect for the Ward Leonard CT, LLC (formerly known as Ward Leonard Electric Company, Inc.), Union Employees' Pension Plan (the "Plan") is provided for general information purposes only. Participants should refer to the plan agreement for more complete information.

The Plan is a noncontributory defined benefit plan which covers all union employees of Ward Leonard CT, LLC (the "Employer") (formerly known as Ward Leonard Electric Company, Inc.) who were participants in the Plan on December 31, 2000. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The name change occurred on December 24, 2012.

In 2000, the Plan was amended whereby no additional employees are eligible to become participants and no further benefits accrue after December 31, 2000.

Nature of Business of Sponsor

The primary business of the Employer is the design, manufacture and sale of electrical control components and systems as well as A/C and D/C electric motors, generators and motor generator sets for the military and other domestic industrial commercial markets either directly or as a subcontractor.

Management of the Fund

Custodianship and discretionary authority for the management of the accounts of the Plan's participants and Plan investment activity are placed with First Allmerica Financial Life Insurance Company ("First Allmerica") and Charles Schwab Institutional ("Charles Schwab"), the custodians of the Plan.

Retirement Date

A participant's normal retirement date is the first day of the month coincident with or next following his/her 65th birthday. A participant may retire at an early retirement date and receive an actuarially reduced benefit provided he/she had then attained his/her 55th birthday and has completed at least ten years of credited service.

WARD LEONARD CT, LLC
(Formerly known as Ward Leonard Electric Company, Inc.)
UNION EMPLOYEES' PENSION PLAN

Notes to Financial Statements
December 31, 2012 and 2011
(Continued)

Note 1 – DESCRIPTION OF THE PLAN (Continued)

Normal Retirement Benefit

The monthly retirement benefit payable at the normal retirement date is equal to the sum of:

<u>Monthly Benefit per Year of Credited Service During Each Period Below</u>	<u>Production and Maintenance Unit Monthly Benefit</u>	<u>Professional, Technical and Salaried Unit Monthly Benefit</u>
Prior to 1/1/80	\$10.50	\$12.40
1/1/80 to 12/31/80	9.50	10.90
1/1/81 to 9/21/84	10.50	11.90
9/22/84 to 9/21/85	11.00	11.90
9/22/85 to 9/21/88	14.00	14.90
9/22/88 to 9/21/91	15.50	17.15
9/22/91 to 12/31/00	19.00	17.65

No further benefits accrue after December 31, 2000.

Death Benefits

Generally, a participant's beneficiary is entitled to a lump-sum cash benefit with credited interest equal to \$75.00 for each year of credited service completed after January 1, 1954 and prior to date of death. In addition, upon death of a vested married participant, the surviving spouse will usually receive 50 percent of the monthly benefit the participant would have received or was receiving payable under the 50 percent contingent annuitant opinion.

Funding Policy

Employer contributions to the Plan are determined actuarially, using the entry age normal actuarial cost method, based on a valuation made at the beginning of each plan year. Employer contributions amounted to \$87,462 and \$139,687 for the years ended December 31, 2012 and 2011, respectively. The Company's contributions for 2012 and 2011 met the minimum funding requirements of ERISA.

Vesting

Vesting is based upon years of continuous service. A participant is fully vested after five years of credited service.

WARD LEONARD CT, LLC
(Formerly known as Ward Leonard Electric Company, Inc.)
UNION EMPLOYEES' PENSION PLAN

Notes to Financial Statements
December 31, 2012 and 2011
(Continued)

Note 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared on the accrual method of accounting.

Investment Valuation and Income Recognition

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

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

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from these estimates.

Benefit Payments

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

Insurance carrier fees such as asset fees, participant fees for processing benefit payments and multi-account fees are paid by the Plan. All other administrative costs are paid by the Employer.

Reclassifications

Certain amounts from the prior year financial statements have been reclassified to conform to the current year presentation.

WARD LEONARD CT, LLC
(Formerly known as Ward Leonard Electric Company, Inc.)
UNION EMPLOYEES' PENSION PLAN

Notes to Financial Statements
December 31, 2012 and 2011
(Continued)

Note 3 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service the employees have rendered. Accumulated plan benefits include benefits expected to be paid to: (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries.

The actuarial present value of accumulated plan benefits is determined by an independent consulting actuary. USI Consulting Group prepared the valuation at January 1, 2012 and January 1, 2011, respectively. This 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 for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

Accumulated plan benefits and changes in accumulated plan benefits as of and for the years ended January 1, 2012 and 2011 are as follows:

	<u>January 1,</u>	
	<u>2012</u>	<u>2011</u>
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving payments	\$ 1,407,962	\$ 1,494,280
Participants entitled to deferred payment	187,915	129,642
Other participants	<u>31,936</u>	<u>29,713</u>
	<u>\$ 1,627,813</u>	<u>\$ 1,653,635</u>
Actuarial present value of accumulated plan benefits at beginning of year	\$ 1,653,635	\$ 1,804,788
Increase (decrease) during the year attributable to:		
Increase for interest due to the decrease in the discount period	108,722	118,757
Benefits paid	(204,381)	(220,250)
Benefits accumulated (gains) losses	66,793	(44,443)
Change in actuarial assumptions	<u>3,044</u>	<u>(5,217)</u>
Net decrease during the year	<u>(25,822)</u>	<u>(151,153)</u>
Actuarial present value of accumulated plan benefits at end of year	<u>\$ 1,627,813</u>	<u>\$ 1,653,635</u>

WARD LEONARD CT, LLC
(Formerly known as Ward Leonard Electric Company, Inc.)
UNION EMPLOYEES' PENSION PLAN

Notes to Financial Statements
December 31, 2012 and 2011
(Continued)

Note 3 — ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

The significant actuarial assumptions used in the valuation were:

Investment Return:

<u>Segment Rates</u>	
<u>Years</u>	<u>Percentage</u>
0 – 5	6.07%
6 – 20	6.15%
20+	6.76%

Mortality Basis: The 2000 Retired Pensioners Mortality Table Projected to 2012

Normal Retirement: Age 65

Actuarial cost method: Unit Credit

The significant assumptions related to the Company's retirement plan are as follows:

Weighted-average assumptions:

Discount rate	3.50%
Expected return on plan assets	7.00%
Rate of compensation increase	N/A

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

Note 4 — FAIR VALUE MEASUREMENTS

The fair value hierarchy 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 are described below:

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

WARD LEONARD CT, LLC
(Formerly known as Ward Leonard Electric Company, Inc.)
UNION EMPLOYEES' PENSION PLAN

Notes to Financial Statements
December 31, 2012 and 2011
(Continued)

Note 4 – FAIR VALUE MEASUREMENTS (Continued)

Level 2 Inputs to the valuation methodology include:

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

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

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

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

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

- *Pooled separate accounts:* Valued at estimated fair value as provided by First Allmerica Financial Life Insurance Company and Charles Schwab Institutional.
- *Money market funds, mutual funds and equity exchange traded funds:* Valued at the net asset value (NAV) of shares held by the Plan at year end.
- *Corporate bonds:* Valued at the closing price reported on the active market on which the individual securities are traded.

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

WARD LEONARD CT, LLC
(Formerly known as Ward Leonard Electric Company, Inc.)
UNION EMPLOYEES' PENSION PLAN

Notes to Financial Statements
December 31, 2012 and 2011
(Continued)

Note 4 – 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, 2012 and 2011:

	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ 12,883	\$ -	\$ -	\$ 12,883
Cash and money market funds	169,940	-	-	169,940
Corporate bonds	214,162	-	-	214,162
Mutual funds	1,106,738	-	-	1,106,738
Exchange traded funds	<u>55,192</u>	<u>-</u>	<u>-</u>	<u>55,192</u>
	<u>\$ 1,558,915</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,558,915</u>

	Assets at Fair Value as of December 31, 2011			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ 68,730	\$ -	\$ -	\$ 68,730
Money market funds	142,087	-	-	142,087
Corporate bonds	174,200	-	-	174,200
Mutual funds	<u>1,179,457</u>	<u>-</u>	<u>-</u>	<u>1,179,457</u>
	<u>\$ 1,564,474</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,564,474</u>

At December 31, 2012, the plan assets were invested in a portfolio consisting of mutual funds (74%), money market funds (12%) and corporate bonds (14%).

WARD LEONARD CT, LLC
(Formerly known as Ward Leonard Electric Company, Inc.)
UNION EMPLOYEES' PENSION PLAN

Notes to Financial Statements
December 31, 2012 and 2011
(Continued)

Note 5 – INVESTMENTS

Investments representing greater than 5% of the Plan's net assets available for benefits at December 31, 2012 and 2011, are as follows:

<u>Charles Schwab</u>	<u>2012</u>	<u>2011</u>
Ishares Core Total ETF	\$ 214,162	\$ —
Schwab S&P 500 Index Fund	206,208	280,152
Schwab U.S. Treasury Money Fund	169,814	142,087
Vanguard Total Intl Stock Market Index Fund	136,421	115,472
Blackrock Strat Income Fund	128,464	—
PIMCO Unconstrained Bd Fund	128,428	—
BBH Core Select Fund Class N	85,528	105,499
Polen Growth Fund Institutional Class	85,161	97,475
Vanguard Short Term Bond Index Fund Investor SHR	—	86,995
Wells Fargo Advtg Inter Tax Amt Free FD I	—	80,104

During the years ended December 31, 2012 and 2011, the Plan's investments (including gains and losses on investments bought and sold as well as held during the year) appreciated and depreciated in value by \$95,833 and \$(104,147), respectively. The net realized and unrealized appreciation and depreciation in fair value of investments on the Statement of Changes in Net Assets Available for Plan Benefits is from the corporate bond and mutual fund portfolios. Interest and dividends for the years ended December 31, 2012 and 2011 were \$38,302 and \$48,813, respectively.

Note 6 – PLAN TERMINATION

Although the Plan Sponsor has not expressed an intention to terminate the Plan, it may do so at any time. Under provisions of ERISA, if the Plan is terminated, the Plan Sponsor may be obligated to make termination payments to the Plan and participants may be eligible for continuation of benefits under insurance provided by the Pension Benefit Guaranty Corporation ("PBGC").

WARD LEONARD CT, LLC
(Formerly known as Ward Leonard Electric Company, Inc.)
UNION EMPLOYEES' PENSION PLAN

Notes to Financial Statements
December 31, 2012 and 2011
(Continued)

Note 6 – PLAN TERMINATION (Continued)

In the event the Plan terminates, the right of all participants in the Plan to benefits accrued to the date of termination, to the extent such benefits have been funded, shall be non-forfeitable. Funds will be allocated to fund the benefits of members, former members and beneficiaries according to the procedures established by the Internal Revenue Service and the PBGC. Generally, the PBGC guarantees the payment of most vested normal retirement benefits, early retirement benefits and certain disability and survivor's benefits, subject to a ceiling amount. Such ceiling applies to benefits payable in the form of a single-life annuity commencing at age 65 or later. For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

Should the Plan terminate at some future time, all participants will receive their benefits based on the sufficiency, at that time, of the Plan's net assets to provide those benefits, the priority of those benefits and may also depend on the level of the benefits guaranteed by the PBGC. Participants should consult the plan document or Retirement Plan Committee for more complete information relating to guarantees of benefits.

Note 7 – TAX DETERMINATION STATUS

In accordance with a letter from the Internal Revenue Service ("IRS") dated June 6, 1998, the Plan is exempt from Federal income taxes under the applicable sections of the Internal Revenue Code ("IRC"). In September 2013, the Plan has been restated in order to comply with legislative changes which have occurred over the last several years and to incorporate the discretionary amendments that have been adopted since the last restatement. There have been no changes to employee benefits as a result of these updates to incorporate legislative changes. The revised plan filing forms were submitted to the IRS on September 27, 2013 with a request for a determination letter. The previous determination letter was dated October 1, 2002. The Plan's trustees believe the Plan is designed and is currently being operated in compliance with the applicable provision of the IRC. The following is the major tax jurisdiction for the Plan and the earliest tax year subject to examination: United States 2009.

Note 8 – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for plan benefits.

WARD LEONARD CT, LLC
(Formerly known as Ward Leonard Electric Company, Inc.)
UNION EMPLOYEES' PENSION PLAN

Notes to Financial Statements
December 31, 2012 and 2011
(Continued)

Note 8 – RISKS AND UNCERTAINTIES (Continued)

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.

Note 9 – RELATED PARTY TRANSACTIONS

Certain investments are with Allmerica Financial and Charles Schwab Institutional, the custodians as defined by the Plan and, therefore, these transactions qualify as party-in-interest. Administrative fees paid by the Plan for investment management services, processing benefit transactions and record keeping services amounted to \$6,477 and \$7,047 for the years ended December 31, 2012 and 2011, respectively.

Note 10 – SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 1, 2013, the date the financial statements were available to be issued, and determined that no additional disclosure is required.

**WARD LEONARD ELECTRIC COMPANY INC.
UNION EMPLOYEES' PENSION PLAN**

DEVELOPMENT OF SHORTFALL AMORTIZATION CHARGE AS OF 1/1/2012

(A) 1st Segment Rate	5.54%
2nd Segment Rate	6.85%
3rd Segment Rate	7.52%

(B) Funding Target 1,679,766

(C) Adjusted Plan Assets

(1) Actuarial Assets	1,566,176
(2) Funding Standard Carryover Balance	0
(3) Prefunding Balance (PFB)	166,900
(4) Adjusted Assets: (1) - (2) - (3), not less than 0	1,399,276

(D) Funding Shortfall: (B) - (C)(4), not less than 0 280,490

(E) Current Shortfall Amortization Installments

(1) <u>Year Established</u>	(2) <u>Installment Amount</u>	(3) <u>Years Remaining</u>	(4) <u>Present Value</u>
2009	84,994	4	314,131
2010	(21,321)	5	(95,985)
2011	14,884	6	77,693
Total	78,557		295,839

(F) Exemption from New Shortfall Amortization Base

The plan is exempt from a new shortfall amortization base if the assets, adjusted by the prefunding balance (if used to reduce the minimum required contribution) are greater than or equal to the funding target.

(1) Shortfall Funding Target Percentage	100.00%
(2) Shortfall Funding Target: (B) x (1)	1,679,766
(3) The PFB, if used to reduce the minimum required contribution, otherwise 0	0

Your plan is not exempt from a new shortfall amortization base.

(G) Shortfall Amortization Base

(1) Adjusted Funding Shortfall: (F)(2) - (C)(4), not less than 0	280,490
(2) New Current Year Base: (G)(1) - (E)(4)(Total), or 0 if exempt	(15,349)
(3) Seven-Year Installment Amount	(2,605)

(H) Shortfall Amortization Charge: (E)(2)(Total) + (G)(3), not less than 0 75,952

**WARD LEONARD ELECTRIC COMPANY INC.
UNION EMPLOYEES' PENSION PLAN**

SUMMARY OF PLAN PROVISIONS

Effective Date January 1, 1954

Plan Year Beginning January 1, 2012

Eligibility

Requirements One Year of Service with a minimum of 1,000 hours worked.
Entry Dates As of January 1, 2001, the Plan was frozen to new entrants.
Eligible Class All employees covered by the Basic Agreement.

Credited Service

All service was frozen effective 12/31/2000. Prior to the freeze date:

Credited Service (Years)	Completed Hours of Service in a Plan Year		
1	1,800	or more	
0.9	1,620	-	1,799
0.8	1,440	-	1,619
0.7	1,260	-	1,439
0.6	1,080	-	1,259
0.5	900	-	1,079
0.4	720	-	899
0.3	540	-	719
0.2	360	-	539
0.1	180		359
0		Under 179	

Normal Retirement Date

First day of the month coinciding with or next following attainment of age 65.

Normal Retirement Benefit

<u>Monthly Benefit Per Year of Credited Service:</u>	<u>Monthly Benefit:</u>
--	-------------------------

For Production and Maintenance Unit

Prior to 1/1/1980	\$10.50
On or after 1/1/1980 but before 1/1/1981	\$9.50
On or after 1/1/1981 but before 9/22/1984	\$10.50
On or after 9/22/1984 but before 9/22/1985	\$11.00
On or after 9/22/1985 but before 9/22/1988	\$14.00
On or after 9/22/1988 but before 9/22/1991	\$15.50
On or after 9/22/1991 but before 12/31/2000	\$19.00

**WARD LEONARD ELECTRIC COMPANY INC.
UNION EMPLOYEES' PENSION PLAN**

**SUMMARY OF PLAN PROVISIONS
(continued)**

Normal Retirement Benefit (continued)

For Professional, Technical and Salaried Unit

	Prior to 1/1/1980	\$12.40
	On or after 1/1/1980 but before 1/1/1981	\$10.90
	On or after 1/1/1981 but before 9/22/1985	\$11.90
	On or after 9/22/1985 but before 9/22/1988	\$14.90
	On or after 9/22/1988 but before 9/22/1991	\$17.15
	On or after 9/22/1991 but before 12/31/2000	\$17.65
Maximum Benefit	\$135,000 for 2000 as adjusted per IRC Sec. 415 for retirement age other than social security retirement age and annuity form (\$200,000 for 2012).	
Normal Form of Benefit	Single life annuity.	
Optional Forms of Benefit	50%, 66 2/3%, 75% and 100% Joint and Survivor Annuity, 10-, 15-, 20-Year Certain and Life Annuity, Social Security Adjustment Option, and small benefit lump sums (under \$5,000).	
Actuarial Equivalence	1983 GAM Male table with projection scale H and mortality rates based on calendar year of birth of 1930, with a 4-year setback for participants and beneficiaries, and 7.00% interest rate.	
Accrued Benefit	Normal Retirement Benefit based on Credited Service to-date, or December 31, 2000, if earlier.	
Vested Benefit	100% of Normal Retirement Benefit after attaining 5 Years of Credited Service.	

Early Retirement

Eligibility	Age 55 and 10 Years of Credited Service.
Benefit	Accrued Benefit, reduced by ¼% per month by which Early Retirement Date precedes Normal Retirement Date, or unreduced if participant attained age 60 and completed 30 years of Credited Service as of his Early Retirement Date.

Disability Retirement

Eligibility	Age 55 and 15 Years of Credited Service for Professional, Technical and Salaried Unit, otherwise 15 Years.
Benefit	Accrued Benefit as of Disability Retirement Date, reduced by 2/10% per month by which Disability Retirement Date precedes Normal Retirement Date.

**WARD LEONARD ELECTRIC COMPANY INC.
UNION EMPLOYEES' PENSION PLAN**

**SUMMARY OF PLAN PROVISIONS
(continued)**

Death Benefit

Pre-Retirement

\$75 (or \$100 if in the Professional, Technical and Salaried Unit) multiplied by years of Credited Service on or after 1/1/1954.

REA benefit – Surviving spouse benefit equal to the amount payable to the member's spouse as if the member had survived to Early Retirement Age, retired early, elected a 50% Contingent Annuitant option (with his spouse as the contingent annuitant) and then died. Benefit commences on first of the month following the date the member would have been eligible to retire early and is payable for the lifetime of the spouse.

Post-Retirement or Disability

\$75 (or \$100 if in the Professional, Technical and Salaried Unit) multiplied by years of Credited Service on or after 1/1/1954, reduced by the sum of any retirement payments received.

**WARD LEONARD ELECTRIC COMPANY INC.
UNION EMPLOYEES' PENSION PLAN**

SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS

In accordance with the Pension Protection Act of 2006 (PPA), the annual cost is equal to the target normal cost plus the shortfall amortization charge minus any prefunding and carryover balances.

ACTUARIAL ASSUMPTIONS

Mortality (as mandated by PPA 2006)

Non-disabled – IRS 2012 Combined Static Mortality Table

Disabled – IRS 2012 Combined Static Mortality Table

Interest Rate (as mandated by PPA 2006 and modified by MAP-21)

Liabilities are valued using the 3 segment rates based on the 24-month average of the corporate bond yield curve published by the Secretary of the Treasury for the applicable month of January 2012.

1st Segment Rate	1.98%
2nd Segment Rate	5.07%
3rd Segment Rate	6.19%

Adjusted 24-month Segment Rates Using 25- Year Average Segment Rate Corridors (90%/110%) Under MAP-21 for Plan Year Beginning in 2012:

Segment 1 (0 to 5 years)	5.54%
Segment 2 (6 to 20 years)	6.85%
Segment 3 (20+ years)	7.52%

MAP-21 Elections – The plan sponsor has elected to apply the relief for IRC §430 (funding purposes) and apply retroactively for IRC §436 purposes.

**WARD LEONARD ELECTRIC COMPANY INC.
UNION EMPLOYEES' PENSION PLAN**

**SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS
(continued)**

ACTUARIAL ASSUMPTIONS (continued)

Additional Assumptions

Credit Balances – Excess contributions plus interest for the 2011 plan year in the amount of \$51,272 were elected to be added to the prefunding balance.

The voluntary reduction of the funding standard carryover balance was \$0.

The voluntary reduction of the funding prefunding balance was \$0.

Salary projection – N/A (Frozen Plan)

Retirement age – 65

Cost of Living Increase – 0.00%

Expense Load – \$7,000

Social Security wage base increases – 0.00% per annum

Lump Sums – 0% of the population are assumed to take a lump sum

Withdrawal rates – None

Disability rates – None

Pre-retirement Decrement Rates

<u>Age</u>	<u>Mortality</u>	
	<u>Male</u>	<u>Female</u>
20	0.021%	0.012%
25	0.029%	0.014%
30	0.039%	0.020%
35	0.068%	0.035%
40	0.087%	0.047%
45	0.107%	0.073%
50	0.142%	0.109%
55	0.228%	0.222%
60	0.478%	0.453%

ASSET VALUATION

Current market value of plan assets as reported by the trustee, plus accrued contributions.

WARD LEONARD ELECTRIC COMPANY INC.UNION EMPLOYEES' PENSION PLAN

Age and Service Distribution as of January 1, 2012

Attained Age	Years of Credited Service																			
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 and up	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0		0		0		0	
25 to 29	0		0		0		0		0		0		0		0		0		0	
30 to 34	0		0		0		0		0		0		0		0		0		0	
35 to 39	0		0		0		0		0		0		0		0		0		0	
40 to 44	0		0		0		0		0		0		0		0		0		0	
45 to 49	0		0		0		0		0		0		0		0		0		0	
50 to 54	0		0		0		0		0		0		0		0		0		0	
55 to 59	0		0		0		0		0		0		1		0		0		0	
60 to 64	0		0		0		0		0		0		1		0		0		0	
65 to 69	0		0		0		0		0		0		0		0		0		0	
70 & up	0		0		0		0		0		0		0		0		0		0	

**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.

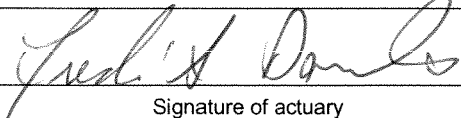
A Name of plan	B Three-digit plan number (PN) ▶	002
Ward Leonard CT, LLC Union Employees' Pension Plan		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF	D Employer Identification Number (EIN)	
Ward Leonard CT, LLC	22-3735548	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500		

Part I Basic Information

1 Enter the valuation date:	Month <u>1</u> Day <u>1</u> Year <u>2012</u>
2 Assets:	
a Market value	2a 1,566,176
b Actuarial value	2b 1,566,176
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment	3a 96 1,520,722
b For terminated vested participants	3b 22 129,445
c For active participants:	
(1) Non-vested benefits	3c(1)
(2) Vested benefits	3c(2) 29,599
(3) Total active	3c(3) 2 29,599
d Total	3d 120 1,679,766
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 6.76 %
6 Target normal cost	6 7,000

Statement by Enrolled Actuary

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

SIGN HERE		<u>9/30/13</u>
	Signature of actuary	Date
Fredrica Daniels	Type or print name of actuary	11-07137
USI Consulting Group	Firm name	Most recent enrollment number
95 Glastonbury Blvd		(860) 633-5283
Suite 100		Telephone number (including area code)
Glastonbury	CT 06033	
	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	121,051
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	121,051
10 Interest on line 9 using prior year's actual return of <u>(4.48)</u> %		(5,423)
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		48,599
b Interest on (a) using prior year's effective interest rate of <u>5.50</u> % except as otherwise provided (see instructions)		2,673
c Total available at beginning of current plan year to add to prefunding balance		51,272
d Portion of (c) to be added to prefunding balance		51,272
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	166,900

Part III Funding Percentages

14 Funding target attainment percentage	14	83.30 %
15 Adjusted funding target attainment percentage	15	83.30 %
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	81.01 %
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
04/10/2012	21,639				
07/12/2012	21,639				
09/14/2012	26,184				
01/10/2013	18,000				
Totals ►			18(b)	87,462	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	84,001

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	(4) 4th
0	0	0	0

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

21 Discount rate:			
a Segment rates:	1st segment: 5.54 %	2nd segment: 6.85 %	3rd segment: 7.52 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 0
			22 65
22 Weighted average retirement age			
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	7,000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment.....		280,490	75,952
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	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..		34	82,952
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....	36	82,952	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	84,001	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	1,049	
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		

WARD LEONARD CT. LLC
(Formerly known as Ward Leonard Electric Company, Inc.)
UNION EMPLOYEES' PENSION PLAN

Form 5500, Schedule H Part IV Line 4(i)
Schedule of Reportable Transactions
For the Year Ended December 31, 2012
(Plan Number 002)
(EIN 22-3735548)

(a)*	Identity of Party Involved	(b)	Description of Asset (including interest rate and maturity in case of loan)	(c)	Purchase Price	(d)	Selling Price	(g)	Cost of Asset	(h)	Current Value of Asset on Transaction Date		Net Gain (i) or (Loss)
											Date		
*	Charles Schwab Institutional	Ishares TR Lehman Agg Bnd	(738 Units)	\$	81,543	\$	-	\$	81,543	\$	81,543		\$ -
*	Charles Schwab Institutional	Wells Fargo FDS TR Adint TXAMTF I	(7,089 Units)	-	-	-	81,619	78,757	81,619		81,619		2,862
*	Charles Schwab Institutional	Schwab Cap TR S&P 500 Invs Select Shares	(3,646 Units)	-	-	-	110,578	104,119	110,578		110,578		6,459
*	Charles Schwab Institutional	Ishares TR Lehman Agg Bnd	(733 Units)		82,140	-	-	82,140	82,140		82,140		-
*	Charles Schwab Institutional	Blackrock Fds II Strg Opp Instl	(12,704 Units)		128,210	-	-	128,210	128,210		128,210		-
*	Charles Schwab Institutional	Pimco Fds Uncstr Bd Inst	(10,994 Units)		128,210	-	-	128,210	128,210		128,210		-
*	Charles Schwab Institutional	Vanguard Bd Index Fd Short Trm PTFL	(8,312 Units)	-	-	88,584		89,060	88,584		88,584		(476)

* Party-in-interest as defined by ERISA

See accompanying independent auditors' report.

WARD LEONARD CT, LLC
(Formerly known as Ward Leonard Electric Company, Inc.)
UNION EMPLOYEES' PENSION PLAN

Form 5500, Schedule H Part IV Line 4(i)
Schedule of Assets Held for Investment Purposes at Year End
December 31, 2012
(Plan Number 002)
(EIN 22-3735548)

		Description of Investment Including Maturity Date, Rate of Interest,		Current	
<u>(a)*</u>	<u>(b) Identity of Issue, Borrower, Lessor, or Similar Party</u>	<u>(c) Collateral, Par or Maturity Value</u>	<u>(d) Cost</u>	<u>(e) Value</u>	
<u>Money Market Funds</u>					
*	First Allmerica Financial Life Insurance Company	Money Market Fund			
	Van VIF Money Market	2,284.213609 Units	\$ 12,374	\$ 12,374	
	Van Total Bond Market Index	26.100461 Units	508	508	
*	Charles Schwab Institutional	Money Market Funds (Sweep)			
	Schwab U.S. Treasury Money Fund	169,814.3200 Units	169,814	169,814	♦
				<u>\$ 182,696</u>	
<u>Mutual Funds</u>					
*	Charles Schwab Institutional				
	Blackrock Strat Income Fund	12,719.2030 Units	\$ 128,362	\$ 128,464	♦
	Driehaus Active Income Fund	2,865.8840 Units	31,251	30,579	
	Eaton Vance Global Macro Absolute Return I	3,032.5180 Units	30,906	29,810	
	Ivy Muni High Income Fund I	5,026.6080 Units	26,740	27,345	
	PIMCO Unconstrained Bd Fund	11,187.1200 Units	130,432	128,428	♦
	Wells Fargo Advantage ST High Yld Bd Inv	4,544.0790 Units	37,716	37,670	
	BBH Core Select Fund Class N	4,929.5500 Units	74,537	85,528	♦
	Hamlin High Div Equity Fund	3,772.3800 Units	57,889	58,095	
	Jefferies Asset Management Fund	5,736.3970 Units	60,118	61,437	
	PIMCO All Asset All Authority Class Inst Fund	3,132.5350 Units	32,631	34,740	
	Polen Growth Fund Institutional Class	6,331.6830 Units	72,270	85,161	♦
	Schwab S&P 500 Index Fund	9,292.8170 Units	170,993	206,208	♦
	Vanguard Total Intl Stock Market Index Fund	9,106.8480 Units	129,323	136,421	♦
	Yacktman Focused Inst Fund	2,770.6370 Units	55,775	56,853	
				<u>\$ 1,106,737</u>	

See accompanying independent auditors' report.

WARD LEONARD CT, LLC
(Formerly known as Ward Leonard Electric Company, Inc.)
UNION EMPLOYEES' PENSION PLAN

Form 5500, Schedule H Part IV Line 4(i)
Schedule of Assets Held for Investment Purposes at Year End
December 31, 2012
(Plan Number 002)
(EIN 22-3735548)
(Continued)

(a)*	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
<u>Exchange Traded Funds</u>				
*	Charles Schwab Institutional Alps Trust ETF	386.0000 Units	\$ 6,072	\$ 6,157
	Ishares TR High Divid EQ ETF	399.0000 Units	22,805	23,445
	SPDR S&P Dividend ETF	440.0000 Units	24,147	25,590
				<u>\$ 55,192</u>
<u>Corporate Bonds</u>				
*	Charles Schwab Institutional Ishares Core Total ETF	1,928 Units	\$ 214,245	\$ 214,162 ♦
				<u>\$ 214,162</u>

♦ Investments representing 5% or more of net assets available for benefits as of December 31, 2012

* Party-in-interest as defined by ERISA

See accompanying independent auditors' report.