

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>CLP 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>03/27/1987</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>03/27/1987</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>				
1c Effective date of plan <u>03/27/1987</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>CONNELL LIMITED PARTNERSHIP</u> <div style="display: flex; justify-content: space-between;"> <div><u>ONE INTERNATIONAL PLACE 31ST FLOOR</u> <u>BOSTON, MA 02110-2602</u></div> <div><u>ONE INTERNATIONAL PLACE 31ST FLOOR</u> <u>BOSTON, MA 02110-2602</u></div> </div>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>04-2953203</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>617-737-2700</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>332900</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>04-2953203</u>	2c Sponsor's telephone number <u>617-737-2700</u>	2d Business code (see instructions) <u>332900</u>	
2b Employer Identification Number (EIN) <u>04-2953203</u>					
2c Sponsor's telephone number <u>617-737-2700</u>					
2d Business code (see instructions) <u>332900</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	<u>10/10/2013</u> Date	<u>CATHERINE R. GALLAGHER</u> Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 2148
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	71
b Retired or separated participants receiving benefits.....	6b	435
c Other retired or separated participants entitled to future benefits.....	6c	1383
d Subtotal. Add lines 6a , 6b , and 6c	6d	1889
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	159
f Total. Add lines 6d and 6e	6f	2048
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1B 1C 1G 3H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

A Name of plan <u>CLP 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>CONNELL LIMITED PARTNERSHIP</u>	D Employer Identification Number (EIN) <u>04-2953203</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>42912121</u>
b Actuarial value	2b <u>43806610</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>603</u> <u>22819818</u>
b For terminated vested participants.....	3b <u>1457</u> <u>25382189</u>
c For active participants:	
(1) Non-vested benefits.....	3c(1) <u>280335</u>
(2) Vested benefits.....	3c(2) <u>4381846</u>
(3) Total active	3c(3) <u>133</u> <u>4662181</u>
d Total	3d <u>2193</u> <u>52864188</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>5.12</u> %
6 Target normal cost.....	6 <u>412419</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>10/10/2013</u>
Signature of actuary		Date
<u>SONIA CHIU, F.S.A, E.A.</u>		<u>11-06893</u>
Type or print name of actuary		Most recent enrollment number
<u>TOWERS WATSON PENNSYLVANIA INC.</u>		<u>617-638-3700</u>
Firm name		Telephone number (including area code)
<u>800 BOYLSTON STREET</u> <u>BOSTON, MA 02199-8103</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	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)		
10	Interest on line 9 using prior year's actual return of <u>-1.86%</u>		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		21763
	b Interest on (a) using prior year's effective interest rate of <u>6.05%</u> except as otherwise provided (see instructions)		1317
	c Total available at beginning of current plan year to add to prefunding balance		23080
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	82.86 %
15	Adjusted funding target attainment percentage	15	82.86 %
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	82.02 %
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
04/12/2012	545932				
07/12/2012	545932				
10/12/2012	545932				
01/14/2013	545932				
09/13/2013	341150				
			Totals ►	18(b)	2524878
				18(c)	

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	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	2427175
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
		(4) 4th
		0

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

21 Discount rate:				
a Segment rates:	1st segment: 2.06%	2nd segment: 5.25%	3rd segment: 6.32 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 60
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	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	
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	412419	
b Excess assets, if applicable, but not greater than line 31a	31b		
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	9057578	2013945	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	2426364	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	2426364	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	2427175	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	811	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
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		

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	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 CLP PENSION PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 CONNELL LIMITED PARTNERSHIP	D Employer Identification Number (EIN) 04-2953203	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

SEI PRIVATE TRUST CO.

1 FREEDOM VALLEY DR
OAKS, PA 19456

06-1271230

(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?
19 21 24 25 28 49 51 52	NONE	200256	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☒

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

TOWERS WATSON PENNSYLVANIA INC.

800 BOYLSTON ST, SUITE 600
BOSTON, MA 02199-8103

23-1159360

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	132567	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☒

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

MAYER HOFFMAN MCCANN P.C.

56 EXCHANGE TERRACE
PROVIDENCE, RI 02903

43-1947695

(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?
10	NONE	13000	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)

MASELAN AND JONES P.C.

ONE INTERNATIONAL PLACE
BOSTON, MA 02110

04-2757879

(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?
29	NONE	11235	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.	

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <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
For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012		
A Name of plan CLP PENSION PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 CONNELL LIMITED PARTNERSHIP	D Employer Identification Number (EIN) 04-2953203	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	900000	887082
	(2) Participant contributions	1b(2)		
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	20034	15627
	(2) U.S. Government securities.....	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other.....	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)		
	(9) Value of interest in common/collective trusts.....	1c(9)		
	(10) Value of interest in pooled separate accounts.....	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	41945349	45384744
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	42865383	46287453

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		65902
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k		65902

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	42865383	46221551
---	----	----------	----------

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)	2524878	
(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)		2524878
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	4534037	
(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)		4534037
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	966791	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)		966791
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(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		
d Total income. Add all income amounts in column (b) and enter total.....	2d		8025706

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4246088	
(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)		4246088
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	423450	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		423450
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		4669538

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		3356168
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: **MAYER HOFFMAN MCCANN PC**

(2) EIN: **43-1947695**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	X		8961393
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
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.		X	

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.
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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>CLP 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>CONNELL LIMITED PARTNERSHIP</u>	D Employer Identification Number (EIN) <u>04-2953203</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): _____ 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>63</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)
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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
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:

Stock: 54.0% Investment-Grade Debt: 18.7% High-Yield Debt: 7.1% Real Estate: 0.0% Other: 20.2%

- 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):



Mayer Hoffman McCann P.C.
Tofias New England Division
An Independent CPA Firm

500 Boylston Street ■ Boston, MA 02116
Tel: 617.761.0600 ■ Fax: 617.761.0601 ■ www.cbiztofias.com

Independent Auditors' Report

The Plan Administrator
CLP Pension Plan
Boston, Massachusetts

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the CLP Pension Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; 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 conducting the audit in accordance with U.S. generally accepted auditing standards. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by SEI Private Trust Company ("SEI"), the trustee and custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that SEI holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee and custodian as of and for the years ended December 31, 2012 and 2011, that the information provided to the Plan administrator by SEI is complete and accurate.



Disclaimer of Opinion

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

Other Matter

The supplemental schedules, (1) Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2012, and (2) Schedule H, Line 4j - Schedule of Reportable Transactions for the year ended December 31, 2012 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee and custodian, have been audited by us in accordance with U.S. generally accepted auditing standards and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Mayer Hoffman McCann P.C.

Boston, Massachusetts
October 9, 2013

CLP PENSION PLAN

Statements of Net Assets Available for Benefits

	<i>December 31,</i>	
	<i>2012</i>	<i>2011</i>
Assets		
Investments, at fair value:		
Mutual funds	\$ 36,423,351	\$ 33,506,943
Collective investment trusts	<u>8,961,393</u>	<u>8,438,406</u>
Total investments	<u>45,384,744</u>	<u>41,945,349</u>
Receivables:		
Employer contributions	887,082	900,000
Dividends	<u>15,627</u>	<u>20,034</u>
Total receivables	<u>902,709</u>	<u>920,034</u>
Total assets	46,287,453	42,865,383
Liabilities		
Accrued expenses	<u>65,902</u>	<u>-</u>
Net assets available for benefits	\$ <u>46,221,551</u>	\$ <u>42,865,383</u>

CLP PENSION PLAN

Statements of Changes in Net Assets Available for Benefits

	<i>Years Ended December 31,</i>	
	<i>2012</i>	<i>2011</i>
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of mutual funds	\$ 4,011,051	\$ -
Net appreciation in fair value of collective investment trusts	522,986	-
Interest and dividends	966,791	875,559
	<u>5,500,828</u>	<u>875,559</u>
Total investment income	5,500,828	875,559
Employer contributions	<u>2,524,878</u>	<u>2,400,000</u>
Total additions to net assets	<u>8,025,706</u>	<u>3,275,559</u>
Deductions from net assets attributed to:		
Benefits paid to participants	4,246,088	4,240,900
Net depreciation in fair value of mutual funds	-	1,505,988
Net depreciation in fair value of collective investment trusts	-	203,553
Administrative fees	423,450	380,435
	<u>4,669,538</u>	<u>6,330,876</u>
Total deductions from net assets	<u>4,669,538</u>	<u>6,330,876</u>
Net increase (decrease) in net assets available for benefits	3,356,168	(3,055,317)
Net assets available for benefits, beginning of year	<u>42,865,383</u>	<u>45,920,700</u>
Net assets available for benefits, end of year	<u>\$ 46,221,551</u>	<u>\$ 42,865,383</u>

CLP PENSION PLAN

Notes to Financial Statements

Note 1 - Description of the Plan

The following description of the CLP Pension Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

The Plan is a non-contributory defined benefit pension plan covering all eligible employees of Connell Limited Partnership (“CLP”) and affiliates (the “Employer”) under various component plan designs.

All components of the Plan are closed to new entrants. Except for eligible employees of an affiliate subject to a collective bargaining agreement, the CLP Pension Plan is frozen. Certain employees who are subject to a collective bargaining agreement which provides for participation in this Plan became Plan participants as of the first day coinciding with the later of (i) the date on which he or she completed one hour of service or (ii) the day on which his or her employment was subject to a collective bargaining agreement. Effective April 21, 2011, participation in the Plan was frozen for newly hired employees under the collective bargaining agreement.

The Cash Balance Component Plan was frozen on December 31, 2009. Current participants in the Cash Balance Component receive no pay credits after that date. Current Plan participants continue to earn vesting service after the freeze date. Prior to January 1, 2010, certain employees (primarily hourly and salaried employees) who were employed by one of CLP’s divisions and who were not subject to a collective bargaining agreement became Plan participants as of the first day of the first pay period coinciding or later than the date on which he or she completed a twelve-month period with at least 1,000 hours of service, if such person qualified as an eligible employee at such time.

All other component plans of the CLP Pension Plan were frozen prior to 2009.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). All investments are non-participant directed.

Funding Policy

The Employer makes annual contributions, if necessary, to the Plan in amounts required to provide the benefits under the Plan determined by the application of accepted actuarial methods and assumptions, as calculated by an enrolled actuary using the entry age normal cost method to meet the minimum funding requirements of ERISA. The Employer’s contributions for 2012 and 2011 met the minimum funding requirement of ERISA.

CLP PENSION PLAN

Notes to Financial Statements

Note 1 - Description of the Plan (Continued)

Pension Benefits

Certain participants are entitled to an actuarially determined benefit based on an annual contribution percentage of a participant's annual compensation (as defined) through December 31, 2012 and interest credited under the terms of the Plan. Annual compensation was limited to an employee's annual cash compensation less bonuses and reimbursements, and the annual contribution was limited to 4% of annual compensation. The annual investment credit on cash balance accounts is the Constant Maturity Treasury rate as of the last business day of November of the preceding Plan year, subject to a maximum rate of 10% per annum. Interest is credited at the end of each year based on account balances before the annual contribution for the year is credited.

For Danly IEM Division participants, the Plan provides for monthly benefits for each year of credited service as follows:

January 1, 1998 - February 22, 1998	\$	24.00
February 23, 1998 - February 28, 1999		26.00
March 1, 1999 - February 24, 2002		29.00
February 25, 2002 - February 18, 2007		30.00
February 19, 2007 - thereafter		32.00

For certain other participants, the Plan provides for monthly benefits for each year of credited service using a monthly benefit multiplier of \$12.00 - \$41.25. The multiplier used is based on the highest wage grade at which the Participant worked 1,000 hours or more during the 10 years before retirement.

For certain participants, upon early, normal or postponed retirement, a participant's benefit is payable in one of the following optional forms on an actuarial equivalent basis: lump sum, life annuity (level or increasing), 10-year certain and continuous annuity (level or increasing), 50%, 75% or 100% joint and survivor annuity (level or increasing), and 50%, 75% or 100% joint and survivor with 10 years certain annuity (level or increasing). Certain participants who work beyond normal retirement will continue to receive benefit accruals (annual contribution credits and annual investment credits). The Plan also provides normal, early and postponed benefits, paid monthly, in amounts determined based on a participant's marital status.

Terminated participants with vested benefits below the amount of \$1,000 receive a lump-sum distribution upon termination. Terminated participants with vested benefits above \$1,000 are eligible to receive benefits at age 55 provided they meet service requirements.

The Plan also provides for certain disability and death benefits.

Retirement Dates

The Plan provides for actuarially determined benefits upon retirement or death. Normal retirement is the first of the month coincident with or following age 65. The Plan also provides modified benefits for certain early and postponed retirements.

CLP PENSION PLAN

Notes to Financial Statements

Note 1 - Description of the Plan (Continued)

Vesting

A participant's vested interest is based on years of continuous service. A participant is fully vested in his or her benefit after five years of service with the Employer as defined in the Plan document. As of January 1, 2008, cash balance participants are fully vested after 3 years of service with the Employer as defined in the Plan document.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

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

Investments, Investment Valuation and Income Recognition

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

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

Unit Values

The collective investment trusts are maintained on a unit value basis. The Plan does not have beneficial ownership in specific underlying securities or other assets in the trusts, but does have an interest therein represented by units which are valued daily. The trusts earn dividends and interest which are automatically reinvested in additional units. Generally, contributions to and withdrawals from each trust are converted to units by dividing the amounts of such transactions by the unit values as last determined, and the Plan's account is charged or credited with the number of units properly attributable to the Plan.

Payment of Benefits

Benefits are recorded when paid.

Plan Administration

The Employer is the Plan administrator and has the authority to appoint person(s) or entities to carry out the operations of the Plan. The Plan is administered by an Investment Committee whose members are appointed by the General Partner of the Employer.

CLP PENSION PLAN

Notes to Financial Statements

Note 2 - Summary of Significant Accounting Policies (Continued)

Plan Expenses

The Plan's expenses are paid either by the Plan or the Employer, as provided by the plan document. Expenses that are paid directly by the Employer are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying Statements of Changes in Net Assets Available for Benefits. In addition, certain investment related expenses are included in net appreciation/depreciation of fair value of investments presented in the accompanying Statements of Changes in Net Assets Available for Benefits.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires Plan management to make estimates and assumptions that affect certain reported amounts and disclosures and actuarial present value of accumulated plan benefits at the date of the financial statements. Accordingly, actual results could vary from the estimates that were used.

Subsequent Events

The Employer has evaluated subsequent events through October 9, 2013, the date the financial statements were available to be issued. The Pension Protection Act of 2006 ("PPA") as amended by the Worker, Retiree and Employer Recovery Act of 2008 ("WRERA") imposes certain benefit restrictions for qualified defined benefit plans that do not meet certain funding thresholds. The "At-Risk" status is referred to as the Funding Target Attainment Percentage ("FTAP"). A plan's funded percentage is referred to as the Adjusted Funding Target Attainment Percentage ("AFTAP"). The 2012 AFTAP for the Plan is 82.86%. Because the Plan's AFTAP equals or exceeds 80%, the Plan is not subject to any benefit restrictions.

New Accounting Pronouncement

Fair Value Measurements

In May 2011, the Financial Accounting Standards Board ("FASB") issued guidance which amended Accounting Standards Codification ("ASC") 820. This guidance requires the categorization by level for items that are only required to be disclosed at fair value and information about transfers between Level I and Level II. In addition, it provides guidance on measuring the fair value of financial instruments managed within a portfolio and the application of premiums and discounts on fair value measurements. The guidance requires additional disclosure for Level III measurements regarding the sensitivity of fair value to changes in unobservable inputs and any interrelationships between those inputs. The new guidance is effective for reporting periods beginning after December 15, 2011. Net assets available for benefits and changes in net assets available for benefits were not affected by the adoption of the new guidance.

Reclassifications

Certain amounts reported in the 2011 financial statements have been reclassified to conform to the 2012 presentation.

CLP PENSION PLAN

Notes to Financial Statements

Note 3 - Investments

Plan investments are held in shares of mutual funds and units of collective investment trusts managed by SEI Private Trust Company. The fair value of investments and all investment transactions, including interest, dividends and net appreciation/depreciation in fair values, are reported to the Plan and certified as complete and accurate by SEI Private Trust Company, the trustee and custodian. Information included in the supplemental information has also been derived from information certified by SEI Private Trust Company.

The fair value of investments representing 5% or more of Plan net assets available for benefits at December 31 are as follows:

	2012	2011
SEI Large Capital Disciplined Equity Fund	\$ 11,301,158	\$ 11,373,835
SEI World Equity Fund	7,898,191	6,136,819
SEI Opportunistic Income Fund	6,793,255	6,421,950
SEI Special Situations Collective Fund	4,505,809	4,137,249
SEI Opportunity Collective Fund	4,455,584	4,301,157
SEI Small/Mid Capital Equity Fund	3,301,323	3,020,378
SEI High Yield Bond Fund	*	2,952,769

* Fund does not represent 5% or more of net assets available for benefits at year end.

Note 4 - Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level I) and the lowest priority to unobservable inputs (Level III). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

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

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

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

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

CLP PENSION PLAN

Notes to Financial Statements

Note 4 - Fair Value Measurements (Continued)

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

Mutual Funds

Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Units in Collective Investment Trusts Invested in Hedge Funds

Valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimating fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

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

Based on the fair value hierarchy levels, the investments held by the Plan as of December 31, 2012 and 2011 are as follows:

<i>Description</i>	<i>Fair Value Measurements as of December 31, 2012</i>			
	<i>Level I</i>	<i>Level II</i>	<i>Level III</i>	<i>Total</i>
Mutual funds:				
Fixed income	\$ 11,711,922	\$ -	\$ -	\$ 11,711,922
Large cap	11,301,158	-	-	11,301,158
International	7,898,191	-	-	7,898,191
Small cap	3,301,323	-	-	3,301,323
Total return	2,210,357	-	-	2,210,357
Money market	400	-	-	400
Collective investment trusts:				
Hedge funds	<u>-</u>	<u>-</u>	<u>8,961,393</u>	<u>8,961,393</u>
Total	\$ <u>36,423,351</u>	\$ <u>-</u>	\$ <u>8,961,393</u>	\$ <u>45,384,744</u>

CLP PENSION PLAN

Notes to Financial Statements

Note 4 - Fair Value Measurements (Continued)

<i>Description</i>	<i>Fair Value Measurements as of December 31, 2011</i>			
	<i>Level I</i>	<i>Level II</i>	<i>Level III</i>	<i>Total</i>
Mutual funds:				
Fixed income	\$ 10,835,954	\$ -	\$ -	\$ 10,835,954
Large cap	11,373,835	-	-	11,373,835
International	6,136,819	-	-	6,136,819
Small cap	3,020,378	-	-	3,020,378
Total return	2,139,957	-	-	2,139,957
Collective investment trusts:				
Hedge funds	<u>-</u>	<u>-</u>	<u>8,438,406</u>	<u>8,438,406</u>
Total	\$ <u>33,506,943</u>	\$ <u>-</u>	\$ <u>8,438,406</u>	\$ <u>41,945,349</u>

Following is a reconciliation of investments for which significant unobservable inputs (Level III) were used in determining value for the year ended December 31:

<i>Description</i>	<i>2012</i>	<i>2011</i>
Balance, beginning of year	\$ 8,438,406	\$ 8,641,960
Unrealized gains/(losses)	<u>522,987</u>	<u>(203,554)</u>
Balance, end of year	\$ <u>8,961,393</u>	\$ <u>8,438,406</u>
The amount of total gains or losses for the period included in changes in net assets attributable to the change in unrealized gains or losses relating to assets still held at the reporting date	<u>\$ 522,987</u>	<u>\$ (203,554)</u>

Note 5 - Net Asset Value ("NAV") Per Share

In accordance with accounting guidance, the Plan expanded its disclosures to include the category, fair value, unfunded commitments, redemption frequency, and redemption notice period for those assets whose fair value is estimated using the net asset value per share as of December 31, 2012 and 2011.

CLP PENSION PLAN

Notes to Financial Statements

Note 5 - Net Asset Value ("NAV") Per Share (Continued)

The following table for December 31, 2012 and 2011 sets forth a summary of the Plan's investments with a reported NAV.

<i>Investments</i>	<i>Fair Value</i> <i>12/31/2012</i>	<i>Fair Value</i> <i>12/31/2011</i>	<i>Unfunded</i> <i>Commitments</i>	<i>Redemption</i> <i>Frequency</i>	<i>Redemption</i> <i>Notice</i> <i>Period</i>
Collective investment trusts invested in hedge funds:					
SEI Opportunity Collective Fund	\$ 4,455,584	\$ 4,301,157	\$ -	quarterly	65 days
SEI Special Situations Collective Fund	<u>4,505,809</u>	<u>4,137,249</u>	<u>-</u>	semi-annually	95 days
Total	<u>\$ 8,961,393</u>	<u>\$ 8,438,406</u>	<u>\$ -</u>		

Note 6 - Actuarial Present Value of Accumulated Plan Benefits

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

Benefits under the Plan are accumulated based on employees' compensation during each year of credited service. The accumulated plan benefits for active employees will equal the accumulation, with interest, of the annual benefit accruals as of the benefit information date. Benefits payable under all circumstances; retirement, death, disability and termination of employment are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from Plan assets are excluded from accumulated plan benefits.

The actuarial present value of accumulated plan benefits is determined by an independent actuary, and is that amount which 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 benefit information date and the expected payment dates. The effect of Plan amendments on accumulated plan benefits is recognized during the year in which such amendments become effective.

CLP PENSION PLAN

Notes to Financial Statements

Note 6 - Actuarial Present Value of Accumulated Plan Benefits (Continued)

The significant actuarial assumptions underlying the actuarial computation of the present value of accumulated plan benefits for contributions are as follows:

	2012	2011
Interest rate	6.00%	6.00%
Accumulation rate on cash balance account	1.52%	2.31%
Mortality	RP - 2000 Static Mortality Table	RP - 2000 Static Mortality Table
Average retirement age	Age 60	
Form of payment	Lump sum payable at retirement - Cash balance component Life Annuity - All other components	

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. The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2012 and 2011. Had the valuations been performed as of December 31, there would be no material differences.

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

	2012	2011
Vested benefits:		
Participants currently receiving payments	\$ 24,268,905	\$ 21,284,895
Other participants	<u>23,246,413</u>	<u>28,423,933</u>
Total vested benefits	47,515,318	49,708,828
Nonvested benefits	<u>261,893</u>	<u>242,946</u>
Total accumulated plan benefits	<u><u>\$ 47,777,211</u></u>	<u><u>\$ 49,951,774</u></u>

CLP PENSION PLAN

Notes to Financial Statements

Note 6 - Actuarial Present Value of Accumulated Plan Benefits (Continued)

The changes in the actuarial present value of accumulated plan benefits during 2012 and 2011 were as follows:

	2012	2011
Actuarial present value of accumulated plan benefits as of January 1	\$ <u>49,951,774</u>	\$ <u>53,498,835</u>
Change from year to year:		
Benefits accumulated (including the effects of non-investment experience)	(80,288)	(834,803)
Change in interest rates, due to decrease in the discount period	2,871,733	3,059,601
Benefits paid	(4,240,900)	(5,085,032)
Assumption changes	<u>(725,108)</u>	<u>(686,827)</u>
Change for the year	<u>(2,174,563)</u>	<u>(3,547,061)</u>
Actuarial present value of accumulated plan benefits as of January 1	\$ <u><u>47,777,211</u></u>	\$ <u><u>49,951,774</u></u>

Note 7 - Plan Termination

Although it has not expressed any intention to do so, the Employer has the right to terminate the Plan. Upon termination, the net assets of the Plan will be allocated to purchase retirement benefits for participants in priority order as follows: retired, eligible for normal retirement, eligible for early retirement, all vested benefits and all other employees retaining non-vested benefits.

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

- a. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
- b. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. government agency) up to the applicable limits.
- c. All other vested benefits (that is, vested benefits not insured by the PBGC).
- d. All nonvested benefits.

CLP PENSION PLAN

Notes to Financial Statements

Note 7 - Plan Termination (Continued)

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PGBC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination.

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

Note 8 - Risks and Uncertainties

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported on certain assumptions pertaining to interest 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.

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits. Recent market conditions have resulted in an unusually high degree of market volatility and increased the risks associated with certain investments held by the Plan, which could impact the value of investments after the date of these financial statements.

Note 9 - Related-Party Transactions and Party-In-Interest Transactions

Plan investments include shares of mutual funds and units of collective investment trusts managed by an affiliate of SEI Trust Company. SEI Trust Company is the trustee of the Plan and, therefore, these transactions qualify as party-in-interest transactions. For the years ended December 31, 2012 and 2011, fees paid by the Plan to the trustee for administrative services amounted to \$200,256 and \$204,431, respectively. At December 31, 2012, there was also \$58,421 in fees accrued to the trustee for administrative services.

CLP PENSION PLAN

Notes to Financial Statements

Note 10 - Tax Status

The Plan obtained its latest determination letter on August 13, 2010, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code and that, therefore, the Plan continues to qualify under Section 401(a) and the related trust continues to be tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

U.S. generally accepted accounting principles require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2012 and 2011, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2009.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Plan Provisions – Cash Balance Component (Frozen)

Effective March 27, 1987. Amended and restated effective January 2009. Most recently amended in December 2009. Plan year equals calendar year.

Participating Divisions

Effective March 27, 1987:

- ▶ Danly Machine Division (ceased operations October 31, 1997)
- ▶ Danly IEM Division (transferred to Anchor Lamina America, Inc., April 1, 2009)
- ▶ Headquarters Division (frozen on December 31, 2009)
- ▶ Luria Brothers Division (divested October 10, 1997)
- ▶ Mayville Metal Division (divested February 16, 2001)
- ▶ Wabash Alloys Division* (divested September 10, 2007)
- ▶ Yuba Heat Transfer Division (divested December 7, 2009)

* Delayed effective dates apply for the following locations:
June 27, 1987, for Benton and Milwaukee
October 1, 1997, for Tipton
January 1, 1998, for Checotah, Marietta and Russellville
September 2, 2002, for Wabash Steele

Definitions

Eligible Employee

An employee who is not covered by another defined benefit plan and is not covered by a collective bargaining agreement, except hourly union employees of the Danly IEM Division – Cleveland II (Punchrite) facility.

No new employees eligible to participate in this component plan after 2009.

Eligibility Service

One year is credited if the employee works at least 1,000 hours in the 12-month period following employment and each 12-month period thereafter.

Eligibility Requirements

First day of the first pay period coincident with or next following 1 year of Eligibility Service but not before the participating division's effective date.

Plan Name: CLP Pension Plan
EIN / PN: 04-2953203 / 002
Plan Sponsor: Connell Limited Partnership
Valuation Date: January 1, 2012

SCHEDULE SB ATTACHMENTS

Annual Compensation	<p>Not applicable after 2009.</p> <p>For plan years beginning on or after January 1, 2002: Total cash compensation while an Eligible Employee considered as wages, salary or commissions, excluding bonuses and including contributions made on behalf of the participant under a salary reduction agreement pursuant to Sections 401(k) and/or 125 and/or 132(f)(4) of the Code.</p> <p>For plan years beginning prior to January 1, 2002: Total cash compensation while an Eligible Employee, excluding overtime premium, bonuses, incentive pay, severance pay, reimbursed expenses including those for tuition, moving and automobiles, any contribution to this or any other plan of benefits other than such contributions made on behalf of the participant under a salary reduction agreement pursuant to Sections 401(k) and/or 125 and/or 132(f)(4) (for plan years beginning after January 1, 2001) of the Code. For salaried employees, Annual Compensation shall be limited to annual base pay. For hourly employees working more than 2,080 hours, Annual Compensation shall be determined by dividing actual straight-time earnings by the number of hours worked, multiplied by 2,080. For hourly employees working 2,080 hours or less, Annual Compensation is actual, straight-time earnings.</p>
Vesting Service	<p>Period of employment measured from date of hire with CLP or "predecessor companies" to date of termination. All service, consecutive or not, is aggregated so that one year is credited for 12 months or 365 days of service (30 days deemed to be 1 month).</p>
Annual Contribution Credit	<p>4% of Annual Compensation is deemed to be contributed to each participant's cash balance account. This is equivalent of an annual benefit accrual equal to 0/23822% of Annual Compensation for the year. No annual contribution credits on cash balance accounts after 2009.</p>
Annual Investment Credit	<p>Effective January 1, 2002, the one-year Constant Maturity Treasury Rate (prior to January 1, 2002, the one-year Treasury Bill auction average rate) as of the last business day in November from the previous plan year. Interest is credited based on the account balance as of the beginning of the year; contributions deemed for the year do not receive interest.</p>

Eligibility for Benefits

Normal Retirement	First of month coincident with or next following age 65
Early Retirement	First of month coincident with or next following age 55 and 3 years of Vesting Service
Postponed Retirement	First of any month following Normal Retirement

Plan Name:	CLP Pension Plan
EIN / PN:	04-2953203 / 002
Plan Sponsor:	Connell Limited Partnership
Valuation Date	January 1, 2012

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Early, Normal or Postponed Retirement	<p>The participant's account balance is payable in one of the following optional forms on an actuarial equivalent basis:</p> <ul style="list-style-type: none">▶ lump sum▶ increasing life annuity▶ increasing 50% joint and survivor annuity▶ increasing 75% joint and survivor annuity <p>For participants hired on or before December 31, 2000, the benefit is also payable in one of the following optional forms on an actuarial equivalent basis:</p> <ul style="list-style-type: none">▶ level life annuity▶ level 50% joint and survivor annuity▶ 100% joint and survivor annuity (level or increasing)▶ 50% or 100% joint and survivor with 10 years certain annuity (level or increasing)▶ 10 years certain annuity (level or increasing)
Deferred Vested Retirement	<p>Applicable for employees who terminate employment with 3 or more years of Vesting Service before reaching Early or Normal Retirement. No benefits are payable prior to Early or Normal Retirement. Between termination and retirement, Annual Investment Credits will continue to be earned. At Early or Normal Retirement, benefits are payable as described above.</p>
Death Prior to Retirement	<p>100% of the account balance or actuarially equivalent annuity payable immediately to designated beneficiary or estate.</p>
Disability	<p>Other than immediate vesting, no additional benefits are payable.</p>

Other Plan Provisions

Actuarial Equivalence	<p>For increasing annuities, the 417(e)(3) Applicable Mortality Table published each year by the IRS and a 1% interest rate. For level annuities the same mortality table and the 417(e)(3) Applicable Interest Rates in effect for the October preceding the plan year in which a payment is made.</p>
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Future Plan Changes

No future plan changes were recognized.

Changes in Benefits Valued Since Prior Year

The plan automatically provides for qualified plan benefits and pensionable compensation to be limited in accordance with the Internal Revenue Code. As such, these limits were updated to reflect the current year changes, if any. There have been no other changes in benefits valued since the prior year.

Plan Name:	CLP Pension Plan
EIN / PN:	04-2953203 / 002
Plan Sponsor:	Connell Limited Partnership
Valuation Date	January 1, 2012

SCHEDULE SB ATTACHMENTS

Plan Provisions – Danly Machine Component Plan (Frozen)

Effective June 1, 1976. Amended and restated effective January 2009. Plan year equals calendar year.

Participating Divisions

Employees of Danly Machine L.P. (and its predecessor companies) meeting the following criteria are eligible for participation:

- ▶ compensated on an hourly-rated basis, and
- ▶ subject to a collective bargaining agreement (final agreement runs February 1, 1997, through October 31, 1997).

Participation Date is the date that both criteria above are initially satisfied. No new participants after October 31, 1997, closure date.

Definitions

Vesting Service

The total period of a participant's employment with the company (including predecessor companies), commencing at hire date and continuing to the earlier of date of retirement or termination of service.

Vesting service shall include any periods of layoff ("creep") up to a maximum of 3 years for any such period. If a participant quits, retires, is discharged, or dies during any such "creep" period, he shall be considered as having terminated service.

Credited Service

The total period of a participant's employment with Danly Machine L.P. (including predecessor companies), as an hourly-paid employee subject to a collective bargaining agreement, commencing at the later of date of hire or transfer and continuing to the earliest of retirement, termination or change from hourly paid or collectively bargained status.

Credited service shall include any periods of layoff ("creep") up to a maximum of 3 years for any such period. If a participant quits, retires, is discharged, or dies during any such "creep" period, he shall be considered as having terminated service.

Plan Name:	CLP Pension Plan
EIN / PN:	04-2953203 / 002
Plan Sponsor:	Connell Limited Partnership
Valuation Date	January 1, 2012

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal Retirement

Participants eligible: All participants on the first of the month coinciding with or next following attainment of age 65.

Pension benefit: The annual Dollar Amount below per year for each year of Credited Service.

<u>Termination Date</u>	<u>Dollar Amount</u>
January 23, 1988, to January 25, 1991	\$ 216
January 26, 1991, to January 25, 1992	252
January 26, 1992, to January 25, 1993	264
January 26, 1993, to January 28, 1994	276
January 29, 1994, to January 29, 1995	288
January 30, 1995, to January 28, 1996	300
January 29, 1996, to January 31, 1997	330
After January 31, 1997	363

Employees who terminate employment after meeting the plan's early retirement eligibility requirements receive scheduled increases in the Dollar Amounts above during the remainder of the collective bargaining agreement in which they terminate employment.

Early Retirement I

Participants eligible: All participants who have attained age 55 and completed at least 10 years of Vesting Service.

Pension benefit: Calculated similar to the Normal Retirement pension benefit (described above) as of the participant's early retirement date reduced 1/2% for each calendar month which payments begin prior to age 65.

Early Retirement II

Participants eligible: All participants who have attained age 55 and completed at least 15 years of Vesting Service.

Pension benefit: Calculated similar to the Normal Retirement pension benefit (described above) as of the participant's early retirement date reduced 1/2% for each calendar month which payments begin prior to age 62.

Early Retirement III

Participants eligible: All participants who have attained age 55 and completed at least 30 years of Vesting Service.

Pension benefit: Calculated similar to the Normal Retirement pension benefit (described above) as of the participant's early retirement date reduced 1/2% for each calendar month which payments begin before age 58.

Early Retirement IV

Participants eligible: Applicable to employees leaving employment on or after January 29, 1994, whose age and Vesting Service total 85 or more ("Rule of 85").

Pension benefit: Normal Retirement pension benefit (described above) as of the participant's early retirement date with no reduction for early retirement.

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Postponed Retirement	<p><i>Participants eligible:</i> Employees may remain in service until actual retirement date.</p> <p><i>Pension benefit:</i> Calculated similar to the Normal Retirement pension benefit (described above) as of the participant's benefit commencement date.</p>
Vested Termination	<p><i>Participants eligible:</i> All participants who terminate employment after competing 5 or more years of Vesting Service.</p> <p><i>Vested pension benefit:</i> Calculated similar to the Normal Retirement pension benefit (described above) based on Credited Service and Dollar Amount in effect at termination, payable at Normal Retirement Date. If the employee has completed ten years of Vesting Service, reduced benefit are available as early as age 55. The reduction is 1/2% for each calendar month which payments begin prior to age 65.</p>
Disability Retirement	<p><i>Participants eligible:</i> All participants with 10 or more years of Vesting Service who terminated due to permanent and total disability.</p> <p><i>Pension benefit:</i> Calculated similar to the Normal Retirement pension benefit (described above) as of the participant's disability date, payable immediately, or \$75 per month reduced by the participant's Public Disability benefit or other benefit, if greater.</p>
Preretirement Spouse's Death Benefit I	<p><i>Spouses eligible:</i> Spouses of all participants who are eligible for early retirement benefits and die before benefits begin.</p> <p><i>Spouse's benefit:</i> The amount which would have been payable to the spouse had the participant retired on the day preceding date of death having elected a 50% joint and survivor annuity.</p>
Preretirement Spouse's Death Benefit II	<p><i>Spouses eligible:</i> Spouses of all participants who are eligible for vested benefits however not eligible for early retirement benefits and die before benefits begin.</p> <p><i>Spouse's benefit:</i> The amount which would have been payable to the spouse had the participant separated from service on date of death, survived to earliest retirement age, and then retired having elected a 50% joint and survivor annuity.</p>
Postretirement Life Insurance Benefit	<p><i>Beneficiaries eligible:</i> Designated beneficiaries of all participants who retire from active service.</p> <p><i>Life insurance:</i> \$6,000 (for employees leaving employment on or after January 29, 1994). Lower amounts applied for prior periods.</p>

Plan Name:	CLP Pension Plan
EIN / PN:	04-2953203 / 002
Plan Sponsor:	Connell Limited Partnership
Valuation Date	January 1, 2012

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Forms of Payment

Normal form:

(a) Single Participants – Life annuity

(b) Married Participants – 50% joint & survivor annuity equal to a life annuity reduced to:

- ▶ 90%, if participants same age;
- ▶ 90% minus one-half percentage point for each year of age difference if participant is older than spouse;
- ▶ 90% plus one-half percentage point for each year of age difference if participant is younger than spouse (but not more than 100%)

Optional forms:

10-year certain & life (guarantees payment of benefits for 10 years) – actuarially equivalent to the single life annuity

75% joint and survivor annuity – equal to the life annuity reduced to:

- ▶ 85%, if participants same age;
- ▶ 85% minus one-half percentage point for each year of age difference if participant is older than spouse;
- ▶ 85% plus one-half percentage point for each year of age difference if participant is younger than spouse (but not more than 100%)

Other Plan Provisions

Actuarial Equivalence

Mortality of Unisex Pension 1984 Mortality Table and 6.00% interest.

Future Plan Changes

No future plan changes were recognized.

Changes in Benefits Valued Since Prior Year

There have been no changes in plan provisions since the prior year.

Plan Name:	CLP Pension Plan
EIN / PN:	04-2953203 / 002
Plan Sponsor:	Connell Limited Partnership
Valuation Date	January 1, 2012

SCHEDULE SB ATTACHMENTS

Plan Provisions – Danly IEM Component Plan (Closed)

Effective February 1, 1987. Amended and restated effective January 2009. Most recently amended in April 2011. Plan year equals calendar year.

Participating Divisions

Employees of the Danly IEM Division meeting the following criteria eligible for participation:

- ▶ compensated on an hourly-rated basis, and
- ▶ subject to a collective bargaining agreement (current agreement runs February 21, 2011 through February 20, 2015), and
- ▶ not an hourly union employee at the Danly IEM Division – Cleveland II (Punchrite) facility.

Participation Date is the date that all criteria above are initially satisfied.

Beginning on February 21, 2011, no new participants will join the component plan.

During 2011, participants could make a one-time election to withdraw from the component plan. For participants who made this election, benefit accruals under the Danly IEM Component Plan were frozen as of the first payroll after receipt of the signed election (the “Freeze Date”).

Definitions

Vesting Service

The total period of a participant's employment with the company (including predecessor companies), commencing at hire date and continuing to the earlier of date of retirement or termination of service.

Credited Service

The total period of a participant's employment with the Danly IEM Division as an hourly-paid employee subject to a collective bargaining agreement, commencing at the later of date of hire or transfer and continuing to the earliest of retirement, termination, change from hourly paid or collectively bargained status or freeze date. Credited Service shall not include periods before February 1, 1987.

Plan Name:	CLP Pension Plan
EIN / PN:	04-2953203 / 002
Plan Sponsor:	Connell Limited Partnership
Valuation Date	January 1, 2012

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal Retirement

Participants eligible: All participants on the first of the month coinciding with or next following attainment of age 65.

Pension benefit: The annual Dollar Amount below per year for each year of Credited Service.

<u>Termination Date</u>	<u>Dollar Amount</u>
February 1, 1987, to February 1, 1992	\$ 192
February 2, 1992, to February 7, 1993	204
February 8, 1993, to February 6, 1994	216
February 7, 1994, to February 5, 1995	240
February 6, 1995, to February 25, 1996	264
February 26, 1996, to February 23, 1997	276
February 24, 1997, to February 22, 1998	288
February 23, 1998, to February 25, 1999	312
February 26, 1999, to February 24, 2002*	348
February 24, 2002, to February 18, 2007	360
After February 18, 2007	384

Employees who terminate employment are not eligible to receive increases in the Dollar Amount after their termination date.

* Effective March 1, 1999, the 10% cost-of-living provision was eliminated. It was replaced with a 10% increase in benefits for all members not in pay status. For active members, the multiplier was further increased by \$0.40 per month per year of service. The total effect of the improvement was that the multiplier was improved from \$312 to \$348 per year (or \$26 to \$29 per month) for each year of Credited Service effective March 1, 1999.

Early Retirement I

Participants eligible: All participants who have attained age 55 and completed at least 10 years of Vesting Service.

Pension benefit: Calculated similar to the Normal Retirement pension benefit (described above) as of the participant's early retirement date reduced 1/2% for each calendar month which payments begin prior to age 65.

Early Retirement II

Participants eligible: All participants who have attained age 55 and completed at least 15 years of Vesting Service.

Pension benefit: Calculated similar to the Normal Retirement pension benefit (described above) as of the participant's early retirement date reduced 1/2% for each calendar month which payments begin prior to age 62.

Early Retirement III

Participants eligible: All participants who have attained age 55 and completed at least 30 years of Vesting Service.

Pension benefit: Calculated similar to the Normal Retirement pension benefit (described above) as of the participant's early retirement date reduced by 1/2% for each calendar month which payments begin prior to age 58.

Plan Name: CLP Pension Plan
EIN / PN: 04-2953203 / 002
Plan Sponsor: Connell Limited Partnership
Valuation Date: January 1, 2012

SCHEDULE SB ATTACHMENTS

Postponed Retirement	<p><i>Participants eligible:</i> Employees may remain in service until actual retirement date.</p> <p><i>Pension benefit:</i> Calculated similar to the Normal Retirement pension benefit (described above) as of the participant's benefit commencement date.</p>
Vested Termination	<p><i>Participants eligible:</i> All participants who terminate employment after completing 5 or more years of Vesting Service.</p> <p><i>Vested pension benefit:</i> Calculated similar to the Normal Retirement pension benefit (described above) based on Credited Service and Dollar Amount in effect at termination, payable at Normal Retirement Date. If the employee has completed ten years of Vesting Service, reduced benefit are available as early as age 55. The reduction is 1/2% for each calendar month which payments begin prior to age 65.</p>
Disability Retirement	<p><i>Participants eligible:</i> All participants with 10 or more years of Vesting Service who terminated due to permanent and total disability.</p> <p><i>Pension benefit:</i> Calculated similar to the Normal Retirement pension benefit (described above) as of the participant's disability date, payable immediately.</p>
Preretirement Spouse's Death Benefit I	<p><i>Spouses eligible:</i> Spouses of all participants who are eligible for early retirement benefits and die before benefits begin.</p> <p><i>Spouse's benefit:</i> The amount which would have been payable to the spouses had the participant retired on the day preceding date of death having elected a 50% joint and survivor annuity.</p>
Preretirement Spouse's Death Benefit II	<p><i>Spouses eligible:</i> Spouses of all participants who are eligible for vested benefits however not eligible for early retirement benefits and die before benefits begin.</p> <p><i>Spouse's benefit:</i> The amount which would have been payable to the spouses had the participant separated from service on date of death, survived to earliest retirement age, and then retired having elected a 50% joint and survivor annuity.</p>
Death Benefits Following Retirement	<p><i>Beneficiaries eligible:</i> Designated beneficiaries of all participants who retire from active service with years of service prior to July 1, 1991.</p> <p><i>Death benefit:</i> \$3,500, prorated for years of service prior to July 1, 1991 over total service.</p>

Plan Name:	CLP Pension Plan
EIN / PN:	04-2953203 / 002
Plan Sponsor:	Connell Limited Partnership
Valuation Date	January 1, 2012

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Forms of Payment

Normal form:

(a) Single Participants – Life annuity

(b) Married Participants – 50% joint & survivor annuity equal to a life annuity reduced to:

- ▶ 90%, if participants same age;
- ▶ 90% minus one-half percentage point for each year of age difference if participant is older than spouse;
- ▶ 90% plus one-half percentage point for each year of age difference if participant is younger than spouse (but not more than 100%)

Optional forms:

10-year certain & life (guarantees payment of benefits for 10 years) – actuarially equivalent to the single life annuity

75% joint and survivor annuity – equal to the life annuity reduced to:

- ▶ 85%, if participants same age;
- ▶ 85% minus one-half percentage point for each year of age difference if participant is older than spouse;
- ▶ 85% plus one-half percentage point for each year of age difference if participant is younger than spouse (but not more than 100%)

Other Plan Provisions

Actuarial Equivalence

Mortality of Unisex Pension 1984 Mortality Table and 6.00% interest.

Future Plan Changes

No future plan changes were recognized.

Changes in Benefits Valued Since Prior Year

There have been no changes in plan provisions since the prior year, except as follows:

- ▶ No individuals hired on or after February 21, 2011 are eligible to become participants in the component plan.
- ▶ During 2011, participants in the component plan could make a one-time election to withdraw from the component plan and receive a one-time payment of \$1,000 and a matching contribution under the Connell Limited Partnership Employee Retirement Savings Plan effective on the later of April 11, 2011, or the beginning of the first payroll after receipt of the signed election (the “Freeze Date”). Benefit accruals under the Danly IEM Component Plan for these participants are frozen as of the Freeze Date.

Plan Name: CLP Pension Plan
EIN / PN: 04-2953203 / 002
Plan Sponsor: Connell Limited Partnership
Valuation Date: January 1, 2012

SCHEDULE SB ATTACHMENTS

Plan Provisions – Tipton Component Plan (Frozen)

Effective September 17, 1997, (the date the Tipton facility was acquired from U.S. Reduction).
Amended and restated effective January 2009. Plan year equals calendar year.

Participating Divisions

Employees of the Tipton facility whose benefits, compensation and other terms of employment are governed by a collective bargaining agreement ("Tipton Union employees") for participation from date of hire.

Beginning January 1, 2000, Tipton Union employees began participating in a union-sponsored multi-employer pension plan. Benefit accruals under the Tipton Component Plan were frozen as of December 31, 1999, and no new participants will join the component plan after 1999.

Definitions

Vesting Service

The total period of a participant's employment with the company or predecessor company, commencing at hire date and continuing to the earlier of date of retirement or termination of service. A year of service shall be earned for each plan year that an employee completes at least 1,000 hours of service.

Credited Service

The total period of a participant's employment with the Tipton facility as an hourly-paid employee subject to a collective bargaining agreement, commencing at the later of date of hire or transfer and continuing to the earliest of retirement, termination or change from hourly paid or collectively bargained status. A year of service shall be credited for each plan year that an employee completes at least 1,000 hours of service. Credited Service shall not include periods before January 1, 1994, or after December 31, 1999.

Plan Name: CLP Pension Plan
EIN / PN: 04-2953203 / 002
Plan Sponsor: Connell Limited Partnership
Valuation Date: January 1, 2012

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal Retirement

Participants eligible: All participants on the first of the month coinciding with or next following attainment of age 65 and 5 years of Vesting Service.

Pension benefit: The annual Dollar Amount below per year for each year of Credited Service not greater than 20.

<u>Termination Date</u>	<u>Dollar Amount</u>
January 1, 1994, to December 31, 1994	\$ 144
January 1, 1995, to December 31, 1995	156
January 1, 1996, to December 31, 1997	168
After January 1, 1998	186

The benefit will be reduced by the benefit payable under the U.S. Reduction Co. Tipton Pension Plan for Hourly Employees as of the Effective Date.

Early Retirement

Participants eligible: All participants who have attained age 60 and completed at least 15 years of Vesting Service.

Pension benefit: Calculated similar to the Normal Retirement pension benefit (described above) as of the participant's early retirement date actuarially reduced for each calendar month in which payments begin prior to age 65.

The basis for actuarial reduction is 8% interest and UP-1984 Mortality Table. The following are reduction factors which are to be interpolated for age in years and completed months.

<u>Age</u>	<u>Factor</u>
60	.560
61	.626
62	.701
63	.787
64	.886

Postponed Retirement

Participants eligible: Employees may remain in service until actual retirement date.

Pension benefit: Calculated similar to the Normal Retirement pension benefit (described above) as of the participant's benefit commencement date.

Vested Termination

Participants eligible: All participants who terminate employment after completing 5 or more years of Vesting Service.

Vested pension benefit: Calculate similar to the Normal Retirement pension benefit (described above) based on Credited Service and Dollar Amount in effect at termination, payable at Normal Retirement Date. If an employee has completed 15 years of Vesting Service, actuarially reduced benefits are available as early as age 60. The basis for actuarial reduction is the same as that described for Early Retirement.

Plan Name: CLP Pension Plan
EIN / PN: 04-2953203 / 002
Plan Sponsor: Connell Limited Partnership
Valuation Date: January 1, 2012

SCHEDULE SB ATTACHMENTS

Disability Retirement	No special benefits apply in a disability situation.
Preretirement Spouse's Death Benefit I	<p><i>Spouses eligible:</i> Spouses of all participants who are eligible for early retirement benefits and die before benefits begin.</p> <p><i>Spouse's benefit:</i> The amount which would have been payable to the spouse had the participant retired on the day preceding date of death having elected a 50% joint and survivor annuity.</p>
Preretirement Spouse's Death Benefit II	<p><i>Spouses eligible:</i> Spouses of all participants who are eligible for vested benefits however not eligible for early retirement benefits and die before benefits begin.</p> <p><i>Spouse's benefit:</i> The amount which would have been payable to the spouse had the participant separated from service on date of death, survived to earliest retirement age, and then retired having elected a 50% joint and survivor annuity.</p>

Benefits Paid Upon the Following Events

Forms of Payment	<p><i>Normal form:</i></p> <p>Single Participants – Life annuity</p> <p>Married Participants – 50% joint & survivor annuity – See Exhibit I for conversion factors</p> <p><i>Optional forms:</i></p> <ul style="list-style-type: none">▶ 75% joint & survivor annuity – See Exhibit I for conversion factors▶ 100% joint & survivor annuity – See Exhibit I for conversion factors
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Other Plan Provisions

Actuarial Equivalence	Mortality of Unisex Pension 1984 Mortality Table and 8.00% interest.
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Future Plan Changes

No future plan changes were recognized.

Changes in Benefits Valued Since Prior Year

There have been no changes in plan provisions since the prior year.

Plan Name:	CLP Pension Plan
EIN / PN:	04-2953203 / 002
Plan Sponsor:	Connell Limited Partnership
Valuation Date	January 1, 2012

SCHEDULE SB ATTACHMENTS

Exhibit I – Tipton Conversion Factors

Option Factors: Joint and 50% Annuity

Retiree Range	Beneficiary is X Years Older than Retiree					Beneficiary is X Years Younger than Retiree			
	18 or more	17-13	12-8	7-3	+/-2	3-7	8-12	13-17	18 or more
55-57	.97	.96	.95	.95	.93	.91	.90	.89	.88
58-60	.97	.96	.95	.93	.92	.90	.89	.87	.86
61-63	.97	.96	.94	.92	.91	.89	.87	.85	.84
64-66	.97	.96	.94	.92	.90	.87	.85	.83	.82
67-69	.97	.95	.93	.91	.89	.86	.83	.81	.80
70+	.96	.95	.93	.90	.88	.85	.82	.80	.78

The amount of retirement benefit payable in accordance with this option is the product of (a) the amount of retirement benefit which would otherwise be payable (adjusted, if necessary, for early or late commencement) and (b) the appropriate factor shown.

Option Factors: Joint and 75% Annuity

Retiree Range	Beneficiary is X years older than Retiree					Beneficiary is X years younger than Retiree			
	18 or more	17-13	12-8	7-3	+/-2	3-7	8-12	13-17	18 or more
55-57	.96	.95	.93	.92	.90	.88	.86	.85	.84
58-60	.96	.94	.93	.90	.88	.86	.85	.83	.81
61-63	.96	.94	.92	.89	.87	.85	.82	.80	.79
64-66	.96	.94	.91	.88	.86	.83	.80	.78	.76
67-69	.96	.93	.90	.87	.84	.81	.78	.75	.73
70+	.95	.93	.90	.86	.83	.80	.76	.73	.71

The amount of retirement benefit payable in accordance with this option is the product of (a) the amount of retirement benefit which would otherwise be payable (adjusted, if necessary, for early or late commencement) and (b) the appropriate factor shown.

Plan Name: CLP Pension Plan
 EIN / PN: 04-2953203 / 002
 Plan Sponsor: Connell Limited Partnership
 Valuation Date: January 1, 2012

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Option Factors: Joint and 100% Annuity

Retiree Range	Beneficiary is X Years Older than Retiree				+/-2	Beneficiary is X Years Younger than Retiree			
	18 or more	17-13	12-8	7-3		3-7	8-12	13-17	18 or more
55-57	.95	.93	.91	.88	.86	.84	.82	.81	.79
58-60	.95	.92	.90	.87	.84	.82	.80	.78	.76
61-63	.94	.92	.89	.86	.83	.80	.77	.75	.73
64-66	.94	.91	.88	.84	.81	.78	.75	.72	.70
67-69	.94	.91	.87	.83	.79	.76	.72	.69	.66
70+	.93	.90	.87	.82	.78	.74	.70	.66	.64

The amount of retirement benefit payable in accordance with this option is the product of (a) the amount of retirement benefit which would otherwise be payable (adjusted, if necessary, for early or late commencement) and (b) the appropriate factor shown.

Plan Name: CLP Pension Plan
EIN / PN: 04-2953203 / 002
Plan Sponsor: Connell Limited Partnership
Valuation Date: January 1, 2012

SCHEDULE SB ATTACHMENTS

Plan Provisions – Bellwood Component Plan (Frozen)

Effective May 10, 1997. Amended and restated effective January 2009. Plan year equals calendar year.

Participating Divisions

Participation Date is the first of the month following completion of at least twelve consecutive months of service without a break in service and attainment of age 21. Employees hired after June 1999 will no longer be eligible to participate in this plan.

Definitions

Vesting Service

The period of service of an Employee for the purpose of determining eligibility for the pension payable shall be the total number of calendar quarters in each of which the Employee shall have received any wages from Connell Limited Partnership. In addition, service will be granted similarly for wages earned while employed by Reynolds Metals and Philip Metals. However, the ultimate benefit payable by CLP will be offset by the benefit payable by Reynolds for which service has been earned under the Reynolds Metals Plan.

Credited Service

The period of service of an Employee for the purpose of determining the amount of the pension payable shall be the total number of calendar quarters, in each of which the Employee shall have received any wages from Wabash Alloys, LLC in which the Employee is in a bargaining unit covered by any labor agreement which incorporates this Pension Plan by reference. Credited Service earned under the Philip Metals Plan is included. However, the ultimate benefit payable by CLP will be offset by the benefit payable by Reynolds for which service has been earned under the Reynolds Metals Plan. No future credited service will be granted for participants who have elected to cease accruals under this plan in return for additional savings plan contributions.

Plan Name:	CLP Pension Plan
EIN / PN:	04-2953203 / 002
Plan Sponsor:	Connell Limited Partnership
Valuation Date	January 1, 2012

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal Retirement

Participants eligible: All participants upon attainment of age 65 and completion of 20 calendar quarters of service.

Pension benefit: A monthly Basic Benefit, if paid on a single-life basis (see Form of Payment) equal to the applicable Pension Factor multiplied by one-fourth (1/4) of the Employee's credited quarters of service, payable starting the fourth month after retirement.

Effective May 10, 1997, the following Pension Factors apply based on the highest wage grade at which the employee worked 1,000 hours or more during the 120 months prior to retirement. (If the employee did not work 1,000 hours in a single wage grade, then the grade at which he/she worked the highest number of hours will apply.)

<u>Wage Grade</u>	<u>Pension Factor</u>
1-4 (A)	\$33.25
5-8 (B)	34.55
9-12 (C)	35.90
13-16 (D)	37.25
17-20 (E)	38.55
21-24 (F)	39.90
25+ (G)	41.25

Early Retirement I

Participants eligible: All participants upon attainment of age 60 and completion of 40 calendar quarters of service.

Pension benefit: A monthly Basic Benefit as computed under Normal Retirement payable starting the fourth month after retirement. The Basic Benefit is reduced by ½ of one percent for each month in which payments start prior to the Employee's 62nd birthday.

Plan Name: CLP Pension Plan
EIN / PN: 04-2953203 / 002
Plan Sponsor: Connell Limited Partnership
Valuation Date: January 1, 2012

SCHEDULE SB ATTACHMENTS

Early Retirement II

Participants eligible: All participants upon completion of 120 calendar quarters of service.

Pension benefit: A monthly Basic Benefit as computed under Normal Retirement payable starting the fourth month after retirement. If the employee retires on or after May 10, 1997 and has attained age 55, a Graded Minimum Benefit Supplement will be payable until age 62.

The Graded Minimum Benefit Supplement is determined by subtracting the retiree's monthly Basic Benefit from the amount shown below:

<u>Graded Minimum Wage Grade</u>	<u>Monthly Benefit</u>
1-4 (A)	\$ 1,070
5-8 (B)	1,100
9-12 (C)	1,130
13-16 (D)	1,160
17-20 (E)	1,190
21-24 (F)	1,220
25+ (G)	1,250

The supplement amount payable in a calendar year is reduced by one-half of any earned income over \$10,000 the participant receives for the year.

Postponed Retirement

Participants eligible: Employees remaining in service past normal retirement date.

Pension benefit: Calculated similar to the Normal Retirement pension benefit (described above) as of the participant's benefit commencement date.

Special Retirement Payment

Participants eligible: Employees eligible for Normal Retirement or Early Retirement.

Pension benefit: Upon retirement, a one-time Special Retirement Payment equal to 10 weeks of vacation pay plus the number of weeks of regular vacation pay the employee is entitled to for which he/she has not received pay in the year in which he/she retires.

Vested Termination

Participants eligible: All participants upon the completion of 20 calendar quarters of service.

Vested pension benefit: A monthly Basic Benefit as computed under Normal Retirement payable at age 62. Alternatively the benefit is payable as early as age 60 reduced by $\frac{1}{2}$ of one percent for each month in which payments start prior to the Employee's 62nd birthday.

Plan Name: CLP Pension Plan
EIN / PN: 04-2953203 / 002
Plan Sponsor: Connell Limited Partnership
Valuation Date: January 1, 2012

SCHEDULE SB ATTACHMENTS

Disability Retirement

Participants eligible: All participants upon the completion of 40 calendar quarters of service who have incurred a permanent disability that prevents employment in any occupation at the employee's location.

Pension benefit: The employee may elect to continue coverage under the Employer's group plan or may waive coverage and retire under the Pension Plan.

If the Employee elects to retire and is eligible for Social Security disability payments, a monthly Basic Benefit as determined under Normal Retirement is payable immediately after the Employee has been disabled for five consecutive months.

If the Employee elects to retire and is not eligible for Social Security disability payments, a monthly Basic Benefit with a minimum benefit of \$400 per month payable starting the month after the Employee retires.

In addition, a supplemental benefit of \$400 per month is payable starting the month after the Employee retires and continuing to age 62 (if the employee is not eligible for Social Security benefits).

Preretirement Death Benefit

Spouses eligible: Spouses of all participants upon the participant's completion of 20 calendar quarters of service.

Spouse's benefit: In the event of the Employee's death while still actively employed by the Company, the spouse is entitled to a monthly benefit equal to 50% of the monthly Basic Benefit as computed under Normal Retirement and 50% of the Graded Minimum Benefit Supplement, if eligible, payable the month following the Employee's death without reduction for early commencement.

In the event of the Employee's death after termination but prior to retirement the spouse may be eligible for a monthly benefit equal to 50% of the monthly Basic Benefit as computed under Normal Retirement payable as early as the Employee's 60th birthday but reduced for early commencement, form and coverage.

70-80 Special Pension (Plant Shutdown)

Participants eligible: Participants age 55 with 10 years of service and 70 age plus service points; or participants with 10 years of service and age plus service points equal to 80 or more, who have been displaced as a result of permanent plant or department shutdown, or who have been absent because of other layoff, injury or illness for two years.

Pension benefit: Special Retirement Payment, full Basic Benefit, and a supplemental benefit of \$400 per month starting the fourth month following retirement and continuing to age 62 (or eligibility for Social Security disability benefits, if earlier).

Plan Name:	CLP Pension Plan
EIN / PN:	04-2953203 / 002
Plan Sponsor:	Connell Limited Partnership
Valuation Date	January 1, 2012

SCHEDULE SB ATTACHMENTS

Rule of 65 Special Pension (Plant Shutdown)

Participants eligible: Participants with 20 years of service and age plus service points equal to 65 or more who have been absent because of layoff, sickness, or accident for two years; or who have been laid off for less than two years due to an energy related plant or department shutdown and to whom the Company fails to provide suitable long-term employment.

Pension benefit: The same benefits as provided under the 70-80 Special Pension. The \$400 supplemental benefit, however, is reduced by one-half of any earned income over \$10,000 per year.

55-10 Special Pension (Plant Shutdown)

Participants eligible: Participants age 55 with 10 years of service who do not qualify for the 70-80 Special Pension or Rule of 65 Special Pension, and who are laid off as a result of permanent plant or department shutdown or who have been absent for three consecutive years due to layoff, sickness, or accident.

Pension benefit: Special Retirement Benefit and full Basic Benefit.

Benefits Paid Upon the Following Events

Forms of Payment

Normal form:

Single Participants – Life annuity

Married Participants – 50% joint & survivor annuity equal to a life annuity reduced by 5%

Optional form:

- ▶ 75% joint & survivor annuity equal to a life annuity reduced by 10%

Other Plan Provisions

Actuarial Equivalence

Mortality of Unisex Pension 1984 Mortality Table and 6.00% interest.

Future Plan Changes

No future plan changes were recognized.

Changes in Benefits Valued Since Prior Year

There have been no changes in plan provisions since the prior year.

Plan Name:	CLP Pension Plan
EIN / PN:	04-2953203 / 002
Plan Sponsor:	Connell Limited Partnership
Valuation Date	January 1, 2012

CLP PENSION PLAN

(E.I.N. 04-2953203 - Plan Number 002)

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

December 31, 2012

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
*	SEI Large Capital Disciplined Equity Fund	Mutual Fund	\$ 10,065,796	\$ 11,301,158
*	SEI World Equity Fund	Mutual Fund	7,131,166	7,898,191
*	SEI Opportunistic Income Fund	Mutual Fund	6,492,681	6,793,255
*	SEI Special Situations Collective Fund	Collective Investment Trust	4,160,291	4,505,809
*	SEI Opportunity Collective Fund	Collective Investment Trust	4,160,291	4,455,584
*	SEI Small/Mid Capital Equity Fund	Mutual Fund	2,944,201	3,301,323
*	SEI Dynamic Asset Allocation Fund	Mutual Fund	2,233,889	2,210,357
*	SEI High Yield Bond Fund	Mutual Fund	2,038,560	2,191,051
*	SEI Emerging Markets Debt Fund	Mutual Fund	1,523,203	1,657,792
*	SEI Core Fixed Income Fund	Mutual Fund	1,056,117	1,069,824
*	SEI Daily Income Trust Prime Obligation Fund	Mutual Fund	400	400
			<u>\$ 41,806,595</u>	<u>\$ 45,384,744</u>

* A party-in-interest as defined by ERISA.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 Schedule of Active Participant Data 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 & Over	
	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		1		0		0		0		0		0		0		0		0	
25 - 29	0		3		1		0		0		0		0		0		0		0	
30 - 34	0		2		6		1		0		0		0		0		0		0	
35 - 39	0		2		1		5		4		1		0		0		0		0	
40 - 44	0		0		2		7		5		8		0		0		0		0	
45 - 49	0		2		4		4		6		6		6		1		0		0	
50 - 54	0		3		1		3		4		8		5		1		0		0	
55 - 59	0		0		4		2		1		6		5		1		1		1	
60 - 64	0		0		1		1		0		0		2		1		0		1	
65 - 69	0		0		0		0		0		1		2		0		0		0	
70 & Over	0		0		0		0		0		0		0		0		0		0	

Plan Name: CLP Pension Plan
 EIN / PN: 04-2953203 / 002
 Plan Sponsor: Connell Limited Partnership
 Valuation Date: January 1, 2012

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Actuarial Assumptions and Methods — Contributions

Economic Assumptions

Interest rate basis:

- | | |
|---------------------|----------------|
| ▶ Applicable month | September 2011 |
| ▶ Yield curve basis | Segment Rates |

Interest rates:

- | | |
|---|-------|
| ▶ First segment rate | 2.06% |
| ▶ Second segment rate | 5.25% |
| ▶ Third segment rate | 6.32% |
| ▶ Effective interest rate | 5.12% |
| Expected return on assets ¹ | 7.00% |
| Accumulated rate on cash balance accounts | 3.00% |

Annual rates of increase

- | | |
|-------------------------------------|-----|
| ▶ Compensation | N/A |
| ▶ Future Social Security wage basis | N/A |
| ▶ Statutory limits on compensation | N/A |

¹ Expected return on asset assumption is limited by the third segment rate for asset smoothing purposes as required by PPA. The 2011 expected return is limited to 6.57%.

Plan Name:	CLP Pension Plan
EIN / PN:	04-2953203 / 002
Plan Sponsor:	Connell Limited Partnership
Valuation Date	January 1, 2012

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Mortality for healthy & disabled Separate rates for non-annuitants (based on RP-2000 "Employees" table without collar or amount adjustments, projected to 2027 using Scale AA) and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected to 2019 using Scale AA)

Termination Sample rates per 1,000 participants as follows:

Daily IEM Component Plan	
Age	Males & Females
25	99
40	28
55	0

Other component plans are frozen; therefore, the termination decrement does not apply.

Disability Sample rates per 1,000 participants as follows:

Daily IEM Component Plan	
Age	Males & Females
25	0.600
40	1.300
55	6.450

Other component plans are frozen; therefore, the disability decrement does not apply.

Retirement Rates varying by age and early retirement eligibility

Sample rates per 1,000 participants for active employees as follows:

Daily IEM Component Plan		
Age	Less than 30 Years of Service	30 or More Years of Service
55	20	50
56	20	50
57	20	50
58	20	100
59	20	100
60	50	100
61	50	100
62	300	500
63	200	300
64	300	300
65	1,000	1,000

Plan Name: CLP Pension Plan
 EIN / PN: 04-2953203 / 002
 Plan Sponsor: Connell Limited Partnership
 Valuation Date: January 1, 2012

SCHEDULE SB ATTACHMENTS

	Deferred inactive and frozen active participants are assumed to begin benefit payments as follows: <ul style="list-style-type: none">▶ Later of age 58 and one year after valuation date for deferred vested participants for Cash Balance Component Plan.▶ Age 62 for deferred vested participants in all other component plans.
Unpredictable Contingent Event Benefit (UCEB) assumptions	The plan does not provide any UCEBs to any non-frozen participant groups.
Frequency of the form of payment election	<i>Cash Balance Component:</i> <ul style="list-style-type: none">▶ 100% lump sum▶ 0% life annuity (level or increasing)▶ 0% 50% joint and survivor annuity (level or increasing)▶ 0% 75% joint and survivor annuity (increasing)▶ 0% 100% joint and survivor annuity (level or increasing)▶ 0% 50% or 100% joint and survivor annuity with 10 years certain annuity (level or increasing)▶ 0% 10 years certain annuity (level or increasing) <i>All other components:</i> <ul style="list-style-type: none">▶ 100% life annuity▶ 0% 50% joint and survivor annuity▶ 0% 75% joint and survivor annuity▶ 0% 100% joint and survivor annuity▶ 0% 10 years certain and life annuity
Percent married	Not applicable for Cash Balance Component Plan since full death benefit is payable regardless of marital status. 85% of participants for all other component plans.
Spouse age	Wife three years younger than husband
Covered pay	Not applicable
Administrative expenses	Plan-related expenses paid from the Trust are assumed to be \$300,000.

Plan Name:	CLP Pension Plan
EIN / PN:	04-2953203 / 002
Plan Sponsor:	Connell Limited Partnership
Valuation Date	January 1, 2012

SCHEDULE SB ATTACHMENTS

Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits
Target normal cost	Present value of benefits expected to accrue during plan year plus plan-related expenses expected to be paid from plan assets during plan year
Actuarial value of assets	<p>Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22) . The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the 2011 plan year).</p> <p>The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.</p>
Benefits Not Valued	<p>Towers Watson has reviewed the plan provisions with CLP and, based on that review, is not aware of any significant benefits required to be valued that were not.</p> <p>The plan pays small benefits with a present value up to \$1,000 in a single lump sum payment. Such lump sums are not explicitly valued as such; rather such participants are valued using the benefit choice assumptions described above.</p>

Plan Name:	CLP Pension Plan
EIN / PN:	04-2953203 / 002
Plan Sponsor:	Connell Limited Partnership
Valuation Date	January 1, 2012

Schedule SB, line 32 - Schedule of Amortization Bases

PN: 002

[illegible]

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24 Change in Actuarial Assumptions

The assumed plan-related expenses added to the target normal cost were changed from \$350,000 for the 2011 plan year to \$300,000 for the 2012 plan year.

Plan Name:	CLP Pension Plan
EIN / PN:	04-2953203 / 002
Plan Sponsor:	Connell Limited Partnership
Valuation Date	January 1, 2012

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Connell Limited Partnership
EIN/PN	04-2953203/002
Plan Name	CLP Pension Plan
Valuation Date	January 1, 2012
Enrolled Actuary	Sonia Chiu, F.S.A, E.A
Enrollment Number	11-06893

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2012

See Schedule SB, Part V - Statement of Actuarial Assumptions/Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Plan Name:	CLP Pension Plan
EIN / PN:	04-2953203 / 002
Plan Sponsor:	Connell Limited Partnership
Valuation Date	January 1, 2012

DATE BOUGHT/SOLD -----	SHARES PAR VALUE -----	UNIT PRICE -----	EXPENSE INCURRED -----	PRINCIPAL CASH EX -----	TRANSACTION COST -----	REALIZED GAIN/LOSS -----
------------------------------	------------------------------	------------------------	------------------------------	-------------------------------	------------------------------	--------------------------------

BEGINNING MARKET VALUE			41,997,659.81			
COMPARATIVE VALUE (5%)			2,099,882.99			
-----			-----			

CATEGORY 1 - SINGLE TRANSACTION EXCEEDS 5% OF VALUE

*** NO TRANSACTIONS QUALIFIED FOR THIS SECTION ***

DATE BOUGHT/SOLD -----	SHARES PAR VALUE -----	UNIT PRICE -----	EXPENSE INCURRED -----	PRINCIPAL CASH EX -----	TRANSACTION COST -----	REALIZED GAIN/LOSS -----
------------------------------	------------------------------	------------------------	------------------------------	-------------------------------	------------------------------	--------------------------------

CATEGORY 2 - SERIES OF TRANSACTIONS WITH SAME BROKER EXCEEDS 5% OF VALUE

*** NO TRANSACTIONS QUALIFIED FOR THIS SECTION ***

DATE BOUGHT/SOLD -----	SHARES PAR VALUE -----	UNIT PRICE -----	EXPENSE INCURRED -----	PRINCIPAL CASH EX -----	TRANSACTION COST -----	REALIZED GAIN/LOSS -----
CATEGORY 3 - SERIES OF TRANSACTIONS IN SAME SECURITY EXCEEDS 5% OF VALUE						
ISSUE: 783980774 - SEI WORLD EQUITY EX-US FUND (WEUSX)						
15240-CASH	12/31/12 R	14,527	10.730	0	155,878-	155,878
	SUB-TOTAL OF REINVS # 1			0	155,878	155,878
15240-CASH	01/03/12 B	15,901	9.370	0	148,994-	148,994
15240-CASH	01/12/12 B	15	9.550	0	141-	141
15240-CASH	01/17/12 B	13,158	9.500	0	125,000-	125,000
15240-CASH	02/06/12 B	3	10.320	0	33-	33
15240-CASH	02/08/12 B	10	10.310	0	105-	105
15240-CASH	02/17/12 B	24	10.370	0	249-	249
15240-CASH	03/12/12 B	3	10.440	0	35-	35
15240-CASH	03/15/12 B	9,542	10.480	0	100,000-	100,000
15240-CASH	04/02/12 B	11,551	10.490	0	121,170-	121,170
15240-CASH	04/10/12 B	2,883	10.240	0	29,524-	29,524
15240-CASH	04/13/12 B	9,770	10.350	0	101,121-	101,121
15240-CASH	04/18/12 B	289	10.350	0	2,995-	2,995
15240-CASH	04/25/12 B	3	10.210	0	28-	28
15240-CASH	05/01/12 B	81,557	10.370	0	845,744-	845,744
15240-CASH	06/13/12 B	40	9.360	0	377-	377
15240-CASH	07/13/12 B	15,890	9.470	0	150,476-	150,476
15240-CASH	07/23/12 B	5	9.690	0	47-	47
15240-CASH	10/15/12 B	10,185	10.420	0	106,132-	106,132
15240-CASH	11/13/12 B	15	10.370	0	155-	155
15240-CASH	11/29/12 B	1	10.590	0	16-	16
	SUB-TOTAL OF BUYS # 20			0	1,732,342	1,732,342
15240-CASH	01/03/12 S	2,017	9.370	0	18,896	19,518
15240-CASH	01/30/12 S	4,920	10.030	0	49,343	47,594
15240-CASH	02/01/12 S	14,063	10.000	0	140,633	136,056
15240-CASH	02/01/12 S	7,483	10.000	0	74,829	72,394
15240-CASH	02/02/12 S	217	10.160	0	2,203	2,098
15240-CASH	02/03/12 S	149	10.190	0	1,516	1,439
15240-CASH	02/09/12 S	1,133	10.350	0	11,728	10,963
15240-CASH	02/28/12 S	4,760	10.480	0	49,886	46,052
15240-CASH	03/01/12 S	2,441	10.560	0	25,780	23,619
15240-CASH	03/01/12 S	1,252	10.560	0	13,224	12,115
15240-CASH	03/07/12 S	172	10.170	0	1,750	1,665
						-621
						1,749
						4,577
						2,435
						105
						77
						765
						3,834
						2,162
						1,109
						85

DATE BOUGHT/SOLD -----	SHARES PAR VALUE -----	UNIT PRICE -----	EXPENSE INCURRED -----	PRINCIPAL CASH EX -----	TRANSACTION COST -----	REALIZED GAIN/LOSS -----
15240-CASH 03/07/12 S	706		10.170	0	7,177	6,827 350
15240-CASH 03/09/12 S	10		10.470	0	100	93 8
15240-CASH 03/16/12 S	142		10.540	0	1,500	1,379 121
15240-CASH 03/23/12 S	32		10.420	0	335	311 24
15240-CASH 03/29/12 S	4,661		10.500	0	48,941	45,149 3,792
15240-CASH 04/02/12 S	3,890		10.490	0	40,802	37,731 3,071
15240-CASH 04/09/12 S	85		10.350	0	875	820 55
15240-CASH 04/27/12 S	4,702		10.350	0	48,670	45,672 2,998
15240-CASH 04/27/12 S	200		10.350	0	2,071	1,943 128
15240-CASH 05/01/12 S	858		10.370	0	8,893	8,391 502
15240-CASH 05/02/12 S	58		10.380	0	599	565 34
15240-CASH 05/09/12 S	1,341		9.960	0	13,354	13,118 236
15240-CASH 05/30/12 S	5,807		9.440	0	54,815	56,814 -1,999
15240-CASH 06/28/12 S	5,806		9.400	0	54,579	56,810 -2,231
15240-CASH 07/30/12 S	5,736		9.890	0	56,730	56,085 645
15240-CASH 08/01/12 S	1,524		9.830	0	14,984	14,905 80
15240-CASH 08/02/12 S	0		9.860	0	0	0 0
15240-CASH 08/07/12 S	65		10.040	0	648	631 17
15240-CASH 08/09/12 S	112		10.100	0	1,133	1,097 36
15240-CASH 08/28/12 S	1,331		10.160	0	13,519	13,010 509
15240-CASH 08/30/12 S	5,413		10.110	0	54,724	52,925 1,799
15240-CASH 09/04/12 S	361		10.060	0	3,636	3,534 102
15240-CASH 09/05/12 S	28		10.020	0	283	276 7
15240-CASH 09/14/12 S	77		10.550	0	809	750 59
15240-CASH 09/27/12 S	5,383		10.370	0	55,822	52,633 3,189
15240-CASH 09/27/12 S	76		10.370	0	793	748 45
15240-CASH 10/01/12 S	1,278		10.410	0	13,300	12,492 808
15240-CASH 10/03/12 S	3		10.470	0	35	33 2
15240-CASH 10/10/12 S	22		10.410	0	225	212 14
15240-CASH 11/01/12 S	5,095		10.500	0	53,497	49,861 3,635
15240-CASH 11/01/12 S	3,408		10.500	0	35,784	33,352 2,432
15240-CASH 11/20/12 S	1,546		10.390	0	16,064	15,131 933
15240-CASH 11/29/12 S	5,149		10.590	0	54,523	50,386 4,137
15240-CASH 12/03/12 S	4,198		10.690	0	44,873	41,081 3,793
15240-CASH 12/04/12 S	181		10.710	0	1,936	1,769 167
15240-CASH 12/05/12 S	280		10.730	0	3,004	2,740 264
15240-CASH 12/28/12 S	4,875		11.000	0	53,627	47,711 5,916
SUB-TOTAL OF SALES # 48				0	1,152,448	1,100,498 51,952
SUB-TOTAL				0	3,040,668	2,988,718 51,952

ISSUE: 783980824 - SEI LARGE CAP DISCPL EQ FUND (SCPAX)

DATE BOUGHT/SOLD -----	SHARES PAR VALUE -----	UNIT PRICE -----	EXPENSE INCURRED -----	PRINCIPAL CASH EX -----	TRANSACTION COST -----	REALIZED GAIN/LOSS -----	
15240-CASH 03/30/12 R	245		11.330	0	2,776-	2,776	
15240-CASH 07/06/12 R	4,161		11.000	0	45,773-	45,773	
15240-CASH 10/04/12 R	3,887		11.750	0	45,668-	45,668	
15240-CASH 12/31/12 R	12,024		11.310	0	135,993-	135,993	
SUB-TOTAL OF REINVS # 4				0	230,210	230,210	
15240-CASH 01/12/12 B	25		10.340	0	254-	254	
15240-CASH 01/17/12 B	21,802		10.320	0	225,000-	225,000	
15240-CASH 02/01/12 B	5,133		10.530	0	54,047-	54,047	
15240-CASH 02/06/12 B	6		10.820	0	60-	60	
15240-CASH 02/08/12 B	17		10.840	0	189-	189	
15240-CASH 02/17/12 B	41		10.950	0	448-	448	
15240-CASH 03/12/12 B	6		11.080	0	63-	63	
15240-CASH 03/15/12 B	15,986		11.260	0	180,000-	180,000	
15240-CASH 04/13/12 B	19,865		11.220	0	222,887-	222,887	
15240-CASH 04/18/12 B	480		11.230	0	5,391-	5,391	
15240-CASH 04/25/12 B	5		11.070	0	50-	50	
15240-CASH 05/29/12 B	0		10.640	0	1-	1	
15240-CASH 06/13/12 B	36		10.690	0	380-	380	
15240-CASH 07/13/12 B	14,467		10.720	0	155,087-	155,087	
15240-CASH 07/23/12 B	3		10.950	0	38-	38	
15240-CASH 10/15/12 B	9,498		11.580	0	109,989-	109,989	
15240-CASH 11/13/12 B	44		11.230	0	492-	492	
15240-CASH 11/29/12 B	40		11.490	0	455-	455	
SUB-TOTAL OF BUYS # 18				0	954,831	954,831	
15240-CASH 01/03/12 S	16,647		10.020	0	166,803	169,136	-2,333
15240-CASH 01/03/12 S	3,395		10.020	0	34,013	34,489	-476
15240-CASH 01/30/12 S	8,411		10.560	0	88,817	85,480	3,337
15240-CASH 02/01/12 S	12,791		10.530	0	134,692	130,022	4,671
15240-CASH 02/02/12 S	0		10.640	0	0	0	0
15240-CASH 02/02/12 S	373		10.640	0	3,966	3,789	177
15240-CASH 02/03/12 S	256		10.660	0	2,728	2,602	127
15240-CASH 02/09/12 S	1,944		10.860	0	21,110	19,759	1,351
15240-CASH 02/28/12 S	8,141		11.030	0	89,794	82,752	7,043
15240-CASH 03/01/12 S	3,906		11.020	0	43,041	39,702	3,340
15240-CASH 03/01/12 S	2,160		11.020	0	23,803	21,956	1,847
15240-CASH 03/07/12 S	291		10.840	0	3,150	2,954	196
15240-CASH 03/07/12 S	1,192		10.840	0	12,918	12,114	805
15240-CASH 03/09/12 S	16		11.030	0	180	166	14
15240-CASH 03/16/12 S	239		11.320	0	2,700	2,428	272
15240-CASH 03/23/12 S	54		11.230	0	603	546	56
15240-CASH 03/29/12 S	7,762		11.350	0	88,095	79,018	9,077

DATE BOUGHT/SOLD -----	SHARES PAR VALUE -----	UNIT PRICE -----	EXPENSE INCURRED -----	PRINCIPAL CASH EX -----	TRANSACTION COST -----	REALIZED GAIN/LOSS -----	
15240-CASH 04/02/12 S	16,155		11.360	0	183,523	164,473	19,050
15240-CASH 04/02/12 S	6,465		11.360	0	73,443	65,820	7,624
15240-CASH 04/09/12 S	139		11.300	0	1,575	1,419	156
15240-CASH 04/10/12 S	128		11.170	0	1,427	1,301	126
15240-CASH 04/27/12 S	7,746		11.310	0	87,606	79,007	8,599
15240-CASH 04/27/12 S	363		11.310	0	4,109	3,706	403
15240-CASH 05/01/12 S	75,406		11.300	0	852,082	769,128	82,954
15240-CASH 05/01/12 S	1,180		11.300	0	13,339	12,041	1,299
15240-CASH 05/02/12 S	51		11.360	0	577	518	59
15240-CASH 05/09/12 S	1,819		11.010	0	20,031	18,557	1,474
15240-CASH 05/30/12 S	7,642		10.760	0	82,223	77,943	4,280
15240-CASH 06/28/12 S	7,630		10.730	0	81,868	77,823	4,044
15240-CASH 07/02/12 S	209		10.990	0	2,293	2,128	165
15240-CASH 07/02/12 S	125		10.990	0	1,370	1,271	98
15240-CASH 07/05/12 S	118		11.090	0	1,311	1,205	105
15240-CASH 07/09/12 S	217		10.910	0	2,371	2,217	154
15240-CASH 07/11/12 S	257		10.790	0	2,771	2,621	151
15240-CASH 07/27/12 S	0		10.920	0	0	0	0
15240-CASH 07/30/12 S	7,639		11.140	0	85,095	77,995	7,100
15240-CASH 08/01/12 S	10,188		11.080	0	112,879	104,021	8,858
15240-CASH 08/07/12 S	166		11.210	0	1,862	1,696	166
15240-CASH 08/09/12 S	264		11.300	0	2,986	2,698	288
15240-CASH 08/28/12 S	1,779		11.400	0	20,278	18,162	2,116
15240-CASH 08/30/12 S	7,194		11.410	0	82,086	73,456	8,629
15240-CASH 09/04/12 S	3,748		11.390	0	42,690	38,269	4,421
15240-CASH 09/05/12 S	351		11.380	0	3,998	3,588	411
15240-CASH 09/14/12 S	143		11.810	0	1,690	1,461	229
15240-CASH 09/27/12 S	7,206		11.620	0	83,733	73,577	10,157
15240-CASH 09/27/12 S	137		11.620	0	1,596	1,403	194
15240-CASH 10/01/12 S	3,236		11.690	0	37,827	33,039	4,787
15240-CASH 10/03/12 S	6		11.750	0	75	65	10
15240-CASH 10/10/12 S	49		11.680	0	576	504	72
15240-CASH 11/01/12 S	7,002		11.460	0	80,245	71,629	8,616
15240-CASH 11/01/12 S	1,636		11.460	0	18,754	16,740	2,014
15240-CASH 11/20/12 S	2,132		11.300	0	24,096	21,814	2,282
15240-CASH 11/29/12 S	7,118		11.490	0	81,785	72,814	8,971
15240-CASH 12/28/12 S	6,953		11.570	0	80,441	71,122	9,319
SUB-TOTAL OF SALES # 54				0	2,891,024	2,652,144	238,883
SUB-TOTAL				0	4,076,065	3,837,185	238,883
GRAND TOTAL				0	7,116,733	6,825,903	290,835

DATE BOUGHT/SOLD -----	SHARES PAR VALUE -----	UNIT PRICE -----	EXPENSE INCURRED -----	PRINCIPAL CASH EX -----	TRANSACTION COST -----	REALIZED GAIN/LOSS -----
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CATEGORY 4 - SINGLE TRANSACTION WITH ONE BROKER EXCEEDS 5% OF VALUE

*** NO TRANSACTIONS QUALIFIED FOR THIS SECTION ***

**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 CLP Pension Plan	B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Connell Limited Partnership	D Employer Identification Number (EIN) 04-2953203
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 42,912,121
b Actuarial value	2b 43,806,610
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment	3a 603
b For terminated vested participants	3b 1,457
c For active participants:	
(1) Non-vested benefits	3c(1) 280,335
(2) Vested benefits	3c(2) 4,381,846
(3) Total active	3c(3) 133
d Total	3d 2,193
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 5.12 %
6 Target normal cost	6 412,419

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**

Sonia Chiu

Signature of actuary

Sonia Chiu, F.S.A., E.A.

Type or print name of actuary

TOWERS WATSON PENNSYLVANIA INC.

Firm name

800 Boylston Street

BOSTON

MA 02199-8103

Address of the firm

9/18/2013

Date

11-06893

Most recent enrollment number

(617) 638-3700

Telephone number (including area code)

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

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

Schedule SB (Form 5500) 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	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>(1.86)</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		21,763
b Interest on (a) using prior year's effective interest rate of <u>6.05</u> % except as otherwise provided (see instructions)		1,317
c Total available at beginning of current plan year to add to prefunding balance		23,080
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	82.86 %
15 Adjusted funding target attainment percentage	15	82.86 %
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	82.02 %
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
04/12/2012	545,932				
07/12/2012	545,932				
10/12/2012	545,932				
01/14/2013	545,932				
09/13/2013	341,150				
Totals ▶			18(b)	2,524,878	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 2,427,175
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: 2.06 %	2nd segment: 5.25 %	3rd segment: 6.32 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 60
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	412,419	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	9,057,578	2,013,945	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	2,426,364	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	2,426,364	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	2,427,175	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	811	
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	0	
43 Excess installment acceleration amount to be carried over to future plan years	43	0	