

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089
		2012
		This Form is Open to Public Inspection

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>MASSILLON UNION PENSION PLAN</u>	1b Three-digit plan number (PN) ▶ <u>001</u> 1c Effective date of plan <u>01/01/1999</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>A. RAYMOND CORPORATE NORTH AMERICA</u> <u>2350 AUSTIN AVENUE</u> <u>SUITE 200</u> <u>ROCHESTER HILLS, MI 48309</u>	2b Employer Identification Number (EIN) <u>27-1088874</u> 2c Sponsor's telephone number <u>248-537-3407</u> 2d Business code (see instructions) <u>332110</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/11/2013</u>	<u>LINDSAY NICHOLSON</u>
	Signature of plan administrator	Date	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		5 314
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	0
b Retired or separated participants receiving benefits.....	6b	164
c Other retired or separated participants entitled to future benefits.....	6c	110
d Subtotal. Add lines 6a , 6b , and 6c	6d	274
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	33
f Total. Add lines 6d and 6e	6f	307
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: 1B 1G 1I		
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>MASSILLON UNION PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>A. RAYMOND CORPORATE NORTH AMERICA</u>	D Employer Identification Number (EIN) <u>27-1088874</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: <table><tr><td>a Market value</td><td>2a</td><td><u>7089994</u></td></tr><tr><td>b Actuarial value</td><td>2b</td><td><u>7089994</u></td></tr></table>	a Market value	2a	<u>7089994</u>	b Actuarial value	2b	<u>7089994</u>																		
a Market value	2a	<u>7089994</u>																							
b Actuarial value	2b	<u>7089994</u>																							
3	Funding target/participant count breakdown: <table><tr><td></td><td>(1) Number of participants</td><td>(2) Funding Target</td></tr><tr><td>a For retired participants and beneficiaries receiving payment.....</td><td>3a</td><td><u>201</u></td></tr><tr><td>b For terminated vested participants.....</td><td>3b</td><td><u>113</u></td></tr><tr><td>c For active participants:</td><td></td><td></td></tr><tr><td> (1) Non-vested benefits.....</td><td>3c(1)</td><td><u>0</u></td></tr><tr><td> (2) Vested benefits.....</td><td>3c(2)</td><td><u>0</u></td></tr><tr><td> (3) Total active</td><td>3c(3)</td><td><u>0</u></td></tr><tr><td>d Total</td><td>3d</td><td><u>314</u></td></tr></table>		(1) Number of participants	(2) Funding Target	a For retired participants and beneficiaries receiving payment.....	3a	<u>201</u>	b For terminated vested participants.....	3b	<u>113</u>	c For active participants:			(1) Non-vested benefits.....	3c(1)	<u>0</u>	(2) Vested benefits.....	3c(2)	<u>0</u>	(3) Total active	3c(3)	<u>0</u>	d Total	3d	<u>314</u>
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(2) Vested benefits.....	3c(2)	<u>0</u>																							
(3) Total active	3c(3)	<u>0</u>																							
d Total	3d	<u>314</u>																							
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐ <table><tr><td>a Funding target disregarding prescribed at-risk assumptions</td><td>4a</td><td></td></tr><tr><td>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</td><td>4b</td><td></td></tr></table>	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																			
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5	Effective interest rate	5	<u>5.09</u> %																						
6	Target normal cost.....	6	<u>0</u>																						

Statement by Enrolled Actuary

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

SIGN HERE		<u>09/20/2013</u>
	Signature of actuary	Date
<u>JULIUS SMETONA, F.S.A., E.A.</u>		<u>11-05589</u>
	Type or print name of actuary	Most recent enrollment number
<u>DESALES ASSOCIATES</u>		<u>216-595-3940</u>
	Firm name	Telephone number (including area code)
<u>29425 CHAGRIN BLVD.</u> <u>SUITE 307</u> <u>PEPPER PIKE, OH 44122</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)	0	0
10 Interest on line 9 using prior year's actual return of <u>-1.75%</u>	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b Interest on (a) using prior year's effective interest rate of <u>5.70%</u> except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	76.09 %
15 Adjusted funding target attainment percentage	15	76.09 %
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	83.12 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/13/2012	113963	0			
07/18/2012	113963	0			
10/15/2012	113963	0			
01/14/2013	113963	0			
07/15/2013	209839	0			
			Totals ►	18(b)	665691
				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	635499
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: 1.98%	2nd segment: 5.07%	3rd segment: 6.19 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	0	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	2226171	635499	
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	635499	
	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	635499	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	635499	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

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

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

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

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

A Name of plan <u>MASSILLON UNION PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>A. RAYMOND CORPORATE NORTH AMERICA</u>	D Employer Identification Number (EIN) <u>27-1088874</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

MANNING & NAPIER ADVISORS

290 WOODCLIFF ROAD
FAIRPORT, NY 14450

16-0995763

(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?
28	CONSULTANT	32489	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

OSWALD FINANCIAL, INC.

1360 EAST 9TH STREET
SUITE 600
CLEVELAND, OH 44114

34-1892136

(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?
17	CONSULTANT	22782	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

EXETER TRUST COMPANY

290 WOODCLIFF ROAD
FAIRPORT, NY 14450

02-0476209

(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	SERVICE PROVIDER	16778	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

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

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

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

a Name: SS&G, INC.	b EIN: 34-1945695
c Position: AUDITORS	
d Address: 32125 SOLON ROAD CLEVELAND, OH 44139	e Telephone: 440-248-8787

Explanation: REQUIRED MORE ACCESSIBLE AUDIT SUPPORT.

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.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>		
A Name of plan <u>MASSILLON UNION PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>A. RAYMOND CORPORATE NORTH AMERICA</u>	D Employer Identification Number (EIN) <u>27-1088874</u>	

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	-341368	0
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	167784	323802
	(2) Participant contributions	1b(2)	0	0
	(3) Other.....	1b(3)	7658	8556
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	500092	274255
	(2) U.S. Government securities.....	1c(2)	715743	449279
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)	0	72589
	(B) All other.....	1c(3)(B)	0	251389
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)	0	0
	(B) Common	1c(4)(B)	3340912	3275356
	(5) Partnership/joint venture interests	1c(5)	0	0
	(6) Real estate (other than employer real property)	1c(6)	0	80817
	(7) Loans (other than to participants)	1c(7)	0	0
	(8) Participant loans	1c(8)	0	0
	(9) Value of interest in common/collective trusts.....	1c(9)	0	0
	(10) Value of interest in pooled separate accounts.....	1c(10)	0	0
	(11) Value of interest in master trust investment accounts	1c(11)	0	0
	(12) Value of interest in 103-12 investment entities	1c(12)	0	0
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	2702244	3107497
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	7093065	7843540

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	7093065	7843540
---	-----------	---------	---------

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)	665691	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	8812	
(2) Noncash contributions	2a(2)	0	674503
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1	
(B) U.S. Government securities	2b(1)(B)	23651	
(C) Corporate debt instruments	2b(1)(C)	5239	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		28891
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	39768	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	134492	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		174260
(3) Rents	2b(3)		2997
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	5767607	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	5567168	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		200439
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	4021	
(B) Other	2b(5)(B)	339009	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		343030

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		258948
c Other income.....	2c		1771
d Total income. Add all income amounts in column (b) and enter total.....	2d		1684839

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	862315	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		862315
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	16778	
(3) Investment advisory and management fees	2i(3)	55271	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		72049
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		934364

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		750475
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(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: PLANTE MORAN, PLLC

(2) EIN: 38-1357951

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)

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

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection.
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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>MASSILLON UNION PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>A. RAYMOND CORPORATE NORTH AMERICA</u>	D Employer Identification Number (EIN) <u>27-1088874</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>02-0476209</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

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

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

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

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
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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: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

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

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

Massillon Union Pension Plan

Financial Report
December 31, 2012

Massillon Union Pension Plan

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Independent Auditor's Report

To the Pension Administration Committee
Massillon Union Pension Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Massillon Union Pension Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2012 and the related statement of changes in net assets available for benefits for the year then ended, and the statement of accumulated plan benefits as of December 31, 2011 and 2010 and the related statement of changes in accumulated plan benefits for the years then 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 accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion on the 2012 Financial Statements* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2012 financial statements.

Basis for Disclaimer of Opinion on the 2012 Financial Statements

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 (ERISA), 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 Exeter Trust Company on behalf of State Street Bank & Trust Company, the sub-custodian, except for comparing such information with the related information included in the 2012 financial statements. We have been informed by the plan administrator that State Street Bank & Trust Company holds the Plan's investment assets and executes related transactions. The plan administrator has obtained a certification from Exeter Trust Company as of and for the year ended December 31, 2012 that the information provided to the plan administrator by the Exeter Trust Company is complete and accurate.

To the Pension Administration Committee
Massillon Union Pension Plan

Disclaimer of Opinion on the 2012 Financial Statements

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion on the 2012 Financial Statements* paragraph, we have not been able to obtain sufficient appropriate evidence to provide a basis for an audit opinion on the 2012 financial statements. Accordingly, we do not express an opinion on the 2012 financial statements as a whole.

Other Matter

The supplemental schedules of assets held at end of year as of December 31, 2012 and 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 ERISA 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 on the 2012 Financial Statements* paragraph, we do not express an opinion on these supplemental schedules.

Prior Year Financial Statements

The financial statements of Massillon Union Pension Plan as of and for the year ended December 31, 2011, were audited by other auditors, whose report dated September 27, 2012, disclaimed an opinion as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Report on Form and Content in Compliance with DOL Rules and Regulations for 2012

The form and content of the information included in the 2012 financial statements and supplemental schedules, other than that derived from the information certified by Exeter Trust Company, on behalf of State Street Bank & Trust Company, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Plante & Moran, PLLC

Clinton Township, Michigan
October 8, 2013

Massillon Union Pension Plan

Statement of Net Assets Available for Benefits

	December 31, 2012	December 31, 2011
Assets		
Investments:		
Money market fund	\$ 274,255	\$ 158,724
Mutual funds	3,107,497	2,702,244
U.S. government securities	449,279	715,743
Corporate stocks	3,356,173	3,340,912
Corporate debt securities	323,978	-
Total investments	7,511,182	6,917,623
Employer contributions receivable	323,802	167,784
Accrued income	8,556	7,658
Net Assets Available for Benefits	\$ 7,843,540	\$ 7,093,065

Massillon Union Pension Plan

Statement of Changes in Net Assets Available for Benefits

	Year Ended	
	December 31, 2012	December 31, 2011
Additions to Net Assets		
Employer contributions	\$ 665,691	\$ 475,872
Investment income (loss):		
Interest and dividends	203,151	72,565
Net realized and unrealized gains (losses) on investments:		
Mutual funds	274,781	(201,257)
U.S. government securities	(5,510)	-
Corporate stocks	548,935	63,230
Corporate debt securities	(3,980)	-
Net realized and unrealized gains (losses)	814,226	(138,027)
Total investment income (loss)	1,017,377	(65,462)
Other additions	1,771	-
Total additions	1,684,839	410,410
Deductions from Net Assets		
Benefits paid directly to participants or beneficiaries	862,315	883,345
Administrative expenses	72,049	66,528
Total deductions	934,364	949,873
Net Increase (Decrease)	750,475	(539,463)
Net Assets Available for Benefits		
Beginning of year	7,093,065	7,632,528
End of year	<u>\$ 7,843,540</u>	<u>\$ 7,093,065</u>

Massillon Union Pension Plan

Statement of Accumulated Plan Benefits

	December 31, 2011	December 31, 2010
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving benefit payments	\$ 7,887,275	\$ 7,825,069
Other vested participants	1,429,813	1,354,196
Total actuarial present value of accumulated plan benefits	<u><u>\$ 9,317,088</u></u>	<u><u>\$ 9,179,265</u></u>

Massillon Union Pension Plan

Statement of Changes in Accumulated Plan Benefits

	Year Ended	
	December 31, 2011	December 31, 2010
Actuarial present value of accumulated plan benefits - Beginning of year	\$ 9,179,265	\$ 9,464,431
Increase (decrease) during the year attributable to:		
Interest due to the decrease in the discount period	495,945	578,846
Benefits paid	(883,345)	(904,762)
Change of assumptions	493,432	573,632
Other	31,791	(532,882)
Net increase (decrease)	137,823	(285,166)
Actuarial present value of accumulated plan benefits - End of year	<u>\$ 9,317,088</u>	<u>\$ 9,179,265</u>

Massillon Union Pension Plan

Notes to Financial Statements December 31, 2012 and 2011

Note 1 - Plan Description

The following description of Massillon Union Pension Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a defined benefit plan covering former Massillon, Ohio employees who were members of the Paper, Allied Industrial, Chemical and Energy Workers International Union, AFL-CIO, CLC, Local 5-0334. In 2009, A Raymond et Cie (the "Company"), a French société en commandite simple (together with its permitted assigns) acquired certain assets and liabilities, including the Plan, from Tinnerman Palnut Engineered Products, Inc (the Predecessor). The Company assigned the Plan to its subsidiary A. Raymond Corporate North America, Inc. During 2003, the Predecessor closed the Massillon, Ohio facility and terminated all employees. As a result, there are no longer any active participants in the Plan. The Plan is subject to provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility and Vesting - Employees became participants in the Plan following completion of the eligibility requirements as described in the Plan and were fully vested for normal retirement benefits after five years of service.

Pension Benefits - If an employee terminated employment with the Predecessor on or after their normal retirement date, they became eligible to receive a pension equal to their past and/or future credited service multiplied by the monthly benefit rate specified in the collective bargaining agreement between the Predecessor and the Union. The Plan permits an early retirement pension if a participant terminated employment with the Predecessor after attaining age 60 and prior to age 65 and completed ten years of past and/or future credited service. The amount is computed in the same manner as a normal retirement pension and commences on the first day of any month occurring on or after the participant's early retirement date.

Participants who retired prior to their normal retirement date may be eligible for a supplemental allowance or additional temporary benefit. An additional temporary benefit is available if the early retirement was at the option of the Company or under mutually satisfactory conditions.

If an employee died after the date on which they would have been eligible for an early retirement pension, the amount payable to the spouse will be the amount the spouse would have received had the employee elected early retirement on the day of the employee's death and chose a 55 percent joint and survivor option.

Massillon Union Pension Plan

Notes to Financial Statements December 31, 2012 and 2011

Note 1 - Plan Description (Continued)

An employee who ceased to be an active participant after completing at least five years of vesting credited service but prior to being eligible for normal or early retirement, is eligible to receive a deferred retirement pension commencing on the employee's normal retirement date, or if the participant had at least ten years of past and/or future credited service they may commence receiving a reduced pension benefit at age 60. The reduced pension benefit will be the normal retirement benefit reduced by 0.6 percent for each month from the commencement of benefits until the participant attains age 65.

Funding - Contributions are made by the Company in actuarially determined amounts. The Company's policy is to make contributions necessary to satisfy ERISA funding standards. Annual contributions meet the minimum funding requirements of ERISA.

Administration - The Company is the sponsor of the Plan. The Pension Administrative Committee, as provided in the plan agreement, is the plan administrator and has responsibility for the administration of the Plan. Exeter Trust Company functions as trustee and investment manager. Investment management fees and trustee fees are paid by the Plan in accordance with the plan agreement.

Party-in-interest Transactions - Certain plan assets are in investment funds managed by State Street Bank & Trust Company or its affiliates. State Street Bank & Trust Company is a sub-custodian of the Plan and, therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

Note 2 - Summary of Significant Accounting Policies

Investment Valuation - The Plan's investments are stated at fair value.

The U.S. government securities and corporate debt securities are valued using quoted market prices and/or other market data for the same or comparable instruments and transactions in establishing the prices, discounted cash flow models and other pricing models. These models are primarily industry-standard models that consider various assumptions, including time value and yield curve as well as other relevant economic measures. All other investments are valued based on quoted market prices. See Note 4 for additional information.

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

Administrative Expenses - Various administrative costs are paid by the Plan, unless the Plan Sponsor elects to pay them, in which case the Plan is alleviated from paying the expenses.

Massillon Union Pension Plan

Notes to Financial Statements December 31, 2012 and 2011

Note 2 - Summary of Significant Accounting Policies (Continued)

Benefit Payments - Benefits are recorded when paid.

Actuarial Present Value of Accumulated Plan Benefits - Accumulated plan benefits are those future periodic payments that are attributable, under the Plan's provisions, to the services rendered by employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to retirees or terminated employees or their beneficiaries.

Benefits are calculated based on the provisions outlined in Note 1.

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

The significant actuarial assumptions used in the valuation of the Plan at December 31, 2011 and 2010 are summarized as follows:

Actuarial cost method	- Unit Credit Actuarial Cost Method
Assumed rate of return	- For the valuation dated December 31, 2011, segment rates of 1.98 percent, 5.07 percent and 6.19 percent, respectively, for the first through third segments. For the valuation dated December 31, 2010, segment rates of 2.94 percent, 5.82 percent and 6.46 percent, respectively, for the first through third segments were used.
Mortality basis	- Static RP-2000 Combined Mortality Table for males and females and for the years 2011 and 2010
Retirement age	- Age 65

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 change in actuarial assumptions in the 2011 statement of changes in accumulated plan benefits was due to a change in the assumed rate of return and a change to the IRS 2012 Static Mortality Table.

Massillon Union Pension Plan

Notes to Financial Statements December 31, 2012 and 2011

Note 2 - Summary of Significant Accounting Policies (Continued)

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

Risks and Uncertainties - Contributions to the Plan and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and, due to the uncertainties inherent in setting assumptions, that the effect of such changes could be material to the financial statements. Investment securities are exposed to various risks, such as interest rate, market, and credit. It is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the statement of net assets available for benefits.

Subsequent Events - The financial statements and related disclosures include evaluation of events up through and including October 8, 2013, which is the date the financial statements were available to be issued.

Reclassification - Certain prior year amounts have been reclassified to conform to the current year presentation.

Note 3 - Unaudited Information

The sub-custodian of the Plan, State Street Bank & Trust Company, holds the Plan's investment assets and executes related transactions. The investment balances and related investment results included in the accompanying financial statements and schedule of assets held at end of year are based solely on information provided by and certified by Exeter Trust Company, on behalf of State Street Bank & Trust Company.

Investments that exceed 5 percent of end of the year net assets are as follows:

	<u>2012</u>	<u>2011</u>
Manning & Napier Core Plus Bond Series Fund	\$ 1,396,577	\$ 1,258,865

Note 4 - Fair Value Measurements

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

Massillon Union Pension Plan

Notes to Financial Statements December 31, 2012 and 2011

Note 4 - Fair Value Measurements (Continued)

The following tables present information about the Plan's assets measured at fair value on a recurring basis at December 31, 2012 and 2011.

Level 1 - Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Plan has the ability to access.

Level 2 - Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets, and other inputs such as interest rates and yield curves that are observable at commonly quoted intervals.

Level 3 - Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset.

In instances whereby inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

Assets Measured at Fair Value on a Recurring Basis at December 31, 2012

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Balance at December 31, 2012
Investments:			
Money market fund - Short-term investment	\$ 274,255	\$ -	\$ 274,255
Mutual funds:			
Fixed-income	1,667,792	-	1,667,792
Domestic	1,040,227	-	1,040,227
International	399,478	-	399,478
Common stocks:			
Domestic	2,930,458	-	2,930,458
International	425,715	-	425,715
Government and agency obligations	-	449,279	449,279
U.S. corporate debt instruments	-	323,978	323,978
Total	<u>\$ 6,737,925</u>	<u>\$ 773,257</u>	<u>\$ 7,511,182</u>

Massillon Union Pension Plan

Notes to Financial Statements December 31, 2012 and 2011

Note 4 - Fair Value Measurements (Continued)

Assets Measured at Fair Value on a Recurring Basis at December 31, 2011

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Balance at December 31, 2011
Investments:			
Money market fund - Short-term investment	\$ 158,724	\$ -	\$ 158,724
Mutual funds:			
Fixed-income	1,495,816	-	1,495,816
Domestic	793,856	-	793,856
International	412,572	-	412,572
Common stocks:			
Domestic	2,934,454	-	2,934,454
International	406,458	-	406,458
Government and agency obligations	-	715,743	715,743
Total	<u>\$ 6,201,880</u>	<u>\$ 715,743</u>	<u>\$ 6,917,623</u>

The Plan's policy is to recognize transfers between levels of the fair value hierarchy as of the actual date of the event of change in circumstances that caused the transfer. There were no transfers between levels of the fair value hierarchy during 2012 and 2011.

Note 5 - Tax Status

The Plan has received a determination letter from the Internal Revenue Service indicating that the Plan, as designed, is qualified for tax-exempt treatment under the applicable section of the Internal Revenue Code. Accordingly, no provision for income taxes has been made in the accompanying statements.

In accordance with guidance on accounting for uncertainty in income taxes, management evaluated the Plan's tax position and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The plan administrator believes the Plan is no longer subject to tax examinations for years prior to 2009.

Massillon Union Pension Plan

Notes to Financial Statements December 31, 2012 and 2011

Note 6 - Plan Termination

Should the Plan terminate at some future time, its net assets generally will not be available on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then existing assets and the PBGC guaranty while other benefits may not be provided for at all.

Massillon Union Pension Plan

Schedule of Assets Held at End of Year Form 5500, Schedule H, Line 4i EIN 27-1088874, Plan No. 001 December 31, 2012

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
State Street Bank & Trust Company	Money market fund - SSGA Inst Liquid Reserves Inv Cl	\$ 274,255	\$ 274,255
Manning & Napier Fund Inc	Mutual funds:		
	Manning & Napier Fund Inc Emerging Markets Series	74,860	86,698
	Manning & Napier Fund Inc Inflation Focus Equity Series	71,173	78,642
	Manning & Napier Fund Inc Core Plus Bond Series Fund	1,284,055	1,396,577
	Manning & Napier Fund Inc Financial Services Series Fund	205,093	171,959
	Manning & Napier Fund Inc High Yield Bond Series	255,694	271,215
	Manning & Napier Fund Inc International Series Fund	320,928	277,012
	Manning & Napier Fund Inc Life Sciences Series Fund	208,821	218,073
	Manning & Napier Fund Inc Real Estate Series	136,621	175,403
	Manning & Napier Fund Inc Small Cap Series Fund	151,492	165,490
	Manning & Napier Fund Inc Technology Series Fund	159,011	143,962
	Manning & Napier Fund Inc World Opportunities Series Fund	142,809	122,466
State Street Bank & Trust Company	U.S. government securities:		
	Federal Home Ln Mtg Corp 2.375% 1/13/2022	104,889	106,556
	Federal Home Ln Mtg Corp Gold Pool #A89699 4.50% 11/01/2039	227,041	230,218
	Federal Natl Mtg Assn Pass Thru Pool #940624 6.00% 8/1/2037	37,690	37,020
	US Treasury Note 2.375% 7/31/2017	75,863	75,485
State Street Bank & Trust Company	Corporate stocks:		
	Alexandria Real Estate Equity	13,774	14,556
	Biomed Realty Trust Inc	14,844	15,850
	Corporate Office Properties	16,763	16,236
	Digital Realty Trust Inc	13,363	16,293
	Dupont Fabrios Technology Inc	16,581	17,877
	Accor SA	38,513	40,874
	Adecco SA	32,896	38,342
	Air Products & Chemicals Inc	36,179	39,489
	Alcoa Inc	57,508	48,261
	Amazon.com Inc	60,324	72,752
	American Express Co	18,476	45,409
	Apache Corp	23,109	19,625
	Autodesk Incorporated	52,818	60,449
	Baker Hughes Inc	77,082	53,919
	Becton Dickinson & Co	43,459	46,914
	Carnival Corp Common Paired Stock	68,444	77,217
	Cerner Corp	47,240	82,161
	DirecTV	66,833	72,230

Massillon Union Pension Plan

Schedule of Assets Held at End of Year Form 5500, Schedule H, Line 4i EIN 27-1088874, Plan No. 001 December 31, 2012

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
State Street Bank & Trust Company	Corporation stocks (continued):		
	Discover Financial Services	\$ 50,219	\$ 80,570
	Electronic Arts	127,150	90,460
	EMC Corporation	113,009	143,198
	EOG Resources Inc	23,447	26,574
	Google Inc	52,171	77,812
	Hess Corp Com	191,234	199,130
	Johnson & Johnson	73,474	74,306
	Juniper Networks Inc	121,462	120,577
	Kraft Foods Group Inc	20,010	30,147
	Manpower Group	23,557	28,435
	Mondelez International Inc	37,298	50,652
	Monsanto Co New Com	84,209	139,136
	Moodys Corp	41,708	57,365
	Nestle SA	48,913	84,058
	News Corp Inc Cl A	32,087	51,275
	Norfolk Southern Corp	43,301	40,196
	Novo Nordisk A/S	90,835	90,802
	Pall Corp	42,809	47,605
	Petroleo Brasileiro SA Petrobr SP ADR	34,493	35,724
	Qiagen N V	26,264	30,492
	Qualcomm Inc	59,822	76,087
	Range Res Corp	34,759	36,441
	Schlumberger Ltd	61,082	64,448
	Southwest Airlines Co	86,202	114,688
	Syngenta AG	40,108	48,097
	Telenor ASA	71,534	87,818
	The Walt Disney Co	56,688	88,128
	Time Warner Inc	55,244	84,181
	Toyota Motor Corp	38,458	43,828
	Unilever Plc	55,909	79,376
	Universal Health Services Inc	32,789	38,680
	Verifone Holdings Inc	51,432	48,972
	Viacom Inc Class B	47,651	44,302
	Virgin Media Inc	70,995	123,113
	Weatherfold Intl Ltd	84,940	47,558
	Western Union Co	66,607	53,488
State Street Bank & Trust Company	Corporate debt securities:		
	American Express Credit Co 5.125% 8/25/2014	38,182	37,496
	Caterpillar Financial SE 2.05% 8/1/2016	36,441	36,231
	Comcast Corp 6.50% 1/15/2017	36,334	36,181
	Home Depot Inc. 5.40% 3/1/2016	34,782	34,273
	Kraft Foods Inc 6.75% 2/19/14	38,298	37,353
	Pepsico Inc 0.80% 8/25/2014	35,273	35,183
	Verizon Communications 2.00% 11/1/2016	36,493	36,223
	Wal-mart 3.20% 5/15/14	36,358	36,358
	Western Union Co 2.875% 12/10/2017	34,827	34,680
	Total	<u>\$ 6,947,359</u>	<u>\$ 7,511,182</u>

Massillon Union Pension Plan

Schedule of Reportable Transactions Form 5500, Schedule H, Line 4j EIN 27-1088874, Plan No. 001 December 31, 2012

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category (iii) - A series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total Plan assets						
FHLMC Gold	FHLMC Gold Pool #A89699 4.50% 11/01/2039:					
	Purchases - 1	\$ 330,835	\$ -	\$ 330,835	\$ 330,835	\$ -
	Sales - 11	-	104,024	104,024	104,024	-
* State Street Global Advisors	SSGA INST LIQUID RESERVES INV CL:					
	Purchases - 109	2,803,894	-	2,803,894	2,803,894	-
	Sales - 54	-	2,919,425	2,919,425	2,919,425	-
US Treasury N/B	US TREASURY NOTE 3.25% 12/31/2016:					
	Purchases - 1	287,640	-	287,640	287,640	-
	Sales - 2	-	287,640	287,640	287,640	-

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

* Party-in-interest

2012 Schedule SB, Part 5

Statement of Actuarial Assumptions and Methods

Twenty-Four Month Segment Rates	January 2011	January 2012
First Segment Rate	2.94%	1.98%
Second Segment Rate	5.82%	5.07%
Third Segment Rate	6.46%	6.19%
Valuation Mortality Table (Static mortality table for valuations in 2012)	<u>Pre-retirement</u>	<u>Post-retirement</u>
Males	Male RP-2000 Combined	Male RP-2000 Combined
Females	Female RP-2000 Combined	Female RP-2000 Combined
Assumed Retirement Age	Deferred vested participants are assumed to commence benefit payments upon attainment of age 65. Deferred vested participants who have already attained age 65 are assumed to commence benefit payments on the valuation date.	
Cost of Living	Not applicable.	
Disability Rates	None.	
Early Retirement Rates	None.	
Salary Scale	Not applicable.	
Termination Rates	Not applicable; there are no active plan participants.	
Form of Payment	All deferred vested participants are assumed to elect a single life annuity.	
Marital Assumption	Not applicable.	
Pre-Retirement Death Benefit	Not valued.	
Asset Valuation Method	Fair Market Value.	
Actuarial Cost Method	Unit Credit	
Asset Data	Market Value of assets provided as of January 1, 2012	
Expense Load	None.	
Participant Data	Supplied by the Company as of January 1, 2012.	

2012 Form 5500
Schedule H, Line 4j
Schedule of Reportable Transactions

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Single Transaction in Excess of 5% of the Current Value of Plan Assets								
None reportable	--	-0-	-0-	-0-	-0-	-0-	-0-	-0-

2012 Form 5500
Schedule H, Line 4j
Schedule of Reportable Transactions

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Series of Transactions in Same Security Exceeds 5% of the Current Value of Plan Assets								
State Street Bank & Trust	SSGA Inst Liquid Reserves Inv Cl	2,746,011.89	2,838,123.60	-0-	-0-	5,584,135.49	5,584,135.49	0.00
US Treasury N/B	Note 3.25% 12/31/2016	287,640.00	287,640.00	-0-	-0-	287,640.00	285,983.76	(1,656.24)

2012 Form 5500
Schedule H, Line 4j
Schedule of Reportable Transactions

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Single Transaction with One Broker Exceeds 5% of the Current Value of Plan Assets								
None reportable	--	-0-	-0-	-0-	-0-	-0-	-0-	-0-

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

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

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

OMB No. 1210-0110

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

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

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

A Name of plan MASSILLON UNION PENSION PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF A. Raymond Corporate North America		D Employer Identification Number (EIN) 27-1088874
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	7089994	
b Actuarial value		2b	7089994	
3 Funding target/participant count breakdown:				
		(1) Number of participants	(2) Funding Target	
a For retired participants and beneficiaries receiving payment		3a	201	7887275
b For terminated vested participants		3b	113	1429813
c For active participants:				
(1) Non-vested benefits		3c(1)		0
(2) Vested benefits		3c(2)		0
(3) Total active		3c(3)	0	0
d Total		3d	314	9317088
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		5.09%
6 Target normal cost		6		0

Statement by Enrolled Actuary

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

SIGN HERE	<i>Julius Smetona, FSA, EA</i>	09/20/2013
Signature of actuary		Date
Julius Smetona, F.S.A., E.A.		1105589
Type or print name of actuary		Most recent enrollment number
DeSales Associates		216-595-3940
Firm name		Telephone number (including area code)
29425 Chagrin Blvd. Suite 307 Pepper Pike OH 44122		
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)	0	0
10	Interest on line 9 using prior year's actual return of <u>-1.75%</u>	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b Interest on (a) using prior year's effective interest rate of <u>5.70%</u> except as otherwise provided (see instructions)		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	76.09%
15	Adjusted funding target attainment percentage	15	76.09%
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	83.12%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/13/2012	113963	0			
07/18/2012	113963	0			
10/15/2012	113963	0			
01/14/2013	113963	0			
07/15/2013	209839	0			
Totals ▶			18(b)	665691	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	635499

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☒ No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:			
a Segment rates:	1st segment: 1.98%	2nd segment: 5.07%	3rd segment: 6.19%
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 0
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	0
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment.....		2226171	635499
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	635499
	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		635499
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37		635499
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

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

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

2012 Form 5500
Schedule H, Line 4i
Schedule of Assets (Acquired and Disposed of Within Year)

(a) Identity of Issue, Borrower, Lessor, or Similar Party	(b) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(c) Costs of Acquisitions	(d) Proceeds of Dispositions
	Norwegian Krone Currency	14,457	14,457
	Swiss Franc Currency	32,896	32,896
	Danish Krone Currency	90,832	90,832
	Euro Currency	93,402	93,402
	Allscripts Healthcare Solution	46,258	35,957
	Chevron Corp 3.95% 3/03/2014	36,953	36,435
United States Treasury	U.S. Treasury Notes 3.25% 12/31/2016	287,640	285,984
Freeport McMoran Copper & Gold	Freeport McMoran C& G 2.15% 3/01/2017	35,294	34,998
	US Dollar Currency	190,153	190,153
	Siemens AG	54,889	62,787
Total:		882,774	877,901

2012 Schedule SB, Line 19
Discounted Employer Contributions

Date of Contribution	Amount of Contribution	Year Contribution Is Applied To	Quarterly Due Date	Quarterly Days Late	Val Date	Additional Days to Val Date	Penalty Interest Rate	Effective Interest Rate	Interest-Adjusted Contribution
4/13/2012	113,963.00	2012 PY	4/15/2012	0	1/1/2012	103	0.1009	0.0509	112,377.52
7/18/2012	113,963.00	2012 PY	7/15/2012	3	1/1/2012	196	0.1009	0.0509	110,877.28
10/15/2012	113,963.00	2012 PY	10/15/2012	0	1/1/2012	288	0.1009	0.0509	109,584.98
1/14/2013	113,963.00	2012 PY	1/15/2013	0	1/1/2012	379	0.1009	0.0509	108,236.93
7/15/2013	209,839.00	2012 PY	N.A.	0	1/1/2012	561	0.1009	0.0509	194,422.55
Totals:	665,691.00								635,499.27

Massillon Union Pension Plan
EIN: 27-1088874
Plan Number: 001

Schedule SB, Line 22

Description of Weighted Average Retirement Age

Deferred vested participants are assumed to commence benefit payments upon attainment of age 65. Deferred vested participants who have already attained age 65 are assumed to commence benefit payments on the valuation date.

2012 Schedule SB, Part 5

Summary of Plan Provisions

1. Effective Date September 1, 1999
2. Plan Name Massillon Union Pension Plan
3. Plan Sponsor A. Raymond Corporate North America
4. Fiscal Year January 1 to December 31
5. Plan Year January 1 to December 31
6. Participation Date An employee enters the plan on his or her date of hire.
7. Years of Service
Benefit Accrual Years of Service with Eaton Corporation plus Plan Years beginning January 1, 1999, during which a Participant worked at least 1,700 hours with partial credit rounded to the nearest 1/10th year granted for Plan Years during which less than 1,700 hours were worked.
8. Years of Service
Vesting Plan Year during which a Participant works at least 1,000 hours.
9. Accrued Benefit Years of Service multiplied by \$24.50 per month for retirement or termination dates on or after October 1, 2003. For retirement or termination dates prior to October 1, 2003, recent historical multipliers are shown below:

Determination Date	Multiplier
1/01/1998 – 9/01/2000	\$20.50
10/01/2000 – 9/30/2001	\$22.50
10/01/2001 – 9/30/2002	\$22.75
10/01/2002 – 9/30/2003	\$23.50

Early Retirement Eligibility Attainment of age 60 and completion of 10 years of Vesting Service.

Early Retirement Benefit At the Option of the Employee
Immediate unreduced benefit using the multiplier that will be in effect on the Employee's 65th birthday. In addition, a Participant shall receive a Supplemental Allowance equal to 66 and 2/3% of his or her Early Retirement Benefit and payable until the earlier of attainment of age 65 or commencement of Social Security disability or retirement benefits.

Early Retirement Benefit At the Option of the Employer
Immediate unreduced benefit using the multiplier that will be in effect on the Employee's 65th birthday plus a temporary supplement ending at the earlier of attainment of age 65 or commencement of Social Security Benefits equal to \$10 per month multiplied by Years of Service for Benefit Accrual but not in excess of \$250.

Massillon Union Pension Plan
EIN: 27-1088874
Plan Number: 001

2012 Schedule SB, Part 5
Summary of Plan Provisions
(continued)

10. Disability Eligibility	Permanent and total disability and completion of at least 10 years of Vesting Service.
11. Disability Retirement Benefit	Immediate unreduced benefit using the current multiplier plus a temporary supplement ending at the earlier of attainment of age 65 or commencement of Social Security retirement or disability benefits equal to \$10 per month multiplied by Years of Service for Benefit Accrual but not in excess of \$250.
12. Special Medicare Allowance	A Participant who is receiving monthly benefits under disability, early, or normal retirement and who is age 65 or older and enrolled in Medicare Part B shall receive a monthly supplement of \$6.30 as long as he or she is alive and enrolled in Medicare Part B.
13. Termination Benefit	Multiplier in force on date of termination multiplied by Years of Service for Benefit Accrual commencing at Age 65.
14. Vesting Schedule	100% vested after five Years of Service.
15. Normal Retirement Age	Age 65.
16. Normal Retirement Benefit	Accrued Benefit
17. Normal Form of Benefit	Life Annuity.
18. Optional Forms	Joint and 55% Survivor Annuity (actuarially equivalent to Normal Form).

2012 Form 5500
Schedule H, Line 4i
Schedule of Assets (Held at End of Year)

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
Non-Interest Bearing Cash				
	Cash Balance		-0-	-0-
Receivables				
	Other		323,802.00	323,802.00
Interest Bearing Cash				
	SSGA Inst Liquid Reserves Inv CL		274,255.28	274,255.28
	Total:		274,255.28	274,255.28
Government and Agency Obligations				
	FHLMC	2.375% 1/13/2022	104,888.64	106,556.34
	FHLMC Gold Pool	4.50%; 11/1/2039	227,544.20	230,218.04
	FNMA Pass Thru Pool	6.00%; 8/1/2037	37,270.14	37,019.50
	US Treasury Note	2.375%; 7/31/2017	75,862.50	75,485.20
	Total:		445,565.48	449,279.08
Corporate Debt Instruments				
	American Express Credit Co	5.125% 8/25/2014	38,182.20	37,496.90
	Caterpillar Financial SE	2.05% 8/01/2016	36,440.95	36,230.60
	Cocomcast Cop	6.50% 1/15/2017	36,333.60	36,181.20
	Home Depot Inc	5.4% 3/01/2016	34,781.70	34,272.60
	Kraft Foods Inc	6.75% 2/19/2014	38,298.05	37,353.05
	Pepsico Inc	.80% 8/25/2014	35,273.35	35,182.70
	Verizon Communications	2.000% 11/01/2016	36,493.10	36,222.55
	Wal-Mart	3.2% 5/15/2014	36,809.50	36,358.35
	Western Uniuon Co/The	2.875% 12/10/2017	34,827.10	34,679.75
	Total:		327,439.55	323,977.70
Equities				
	Accor SA		38,513.07	40,873.86
	Adecco SA		32,895.67	38,341.66
	Air Products & Chemicals Inc		36,179.07	39,489.40
	Alcoa Inc		57,508.19	48,260.80
	Amazon.com Inc		57,670.17	72,752.30
	American Express Co		37,264.30	45,409.20
	Apache Corp		23,109.03	19,625.00
	Autodesk Inc		52,375.99	60,448.50
	Baker Hughes Inc		64,204.80	53,918.96
	Becton Dickinson & Co		44,832.00	46,914.00
	Carnival Corp Common Paired Stock		68,544.00	77,217.00

2012 Form 5500
Schedule H, Line 4i
Schedule of Assets (Held at End of Year)
(continued)

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
Equities (continued)				
	Cerner Corp		64,925.00	82,160.60
	Directv		61,574.40	72,230.40
	Discover Financial Services		51,174.83	80,569.50
	Electronic Arts		111,361.71	90,459.60
	EMC Corporation		128,001.18	143,198.00
	EOG Resources Inc		23,447.20	26,573.80
	Google Inc CL A		71,049.00	77,811.80
	Hess Corp Com		193,041.05	199,129.60
	Johnson & Johnson		73,473.79	74,306.00
	Juniper Networks Inc		121,461.87	120,577.10
	Kraft Foods Group Inc		25,954.52	30,146.61
	Manpower Group		23,556.66	28,434.80
	Mondelez International Inc		48,378.84	50,651.87
	Monsanto Co New Com		103,002.90	139,135.50
	Moodys Corp		42,619.29	57,364.80
	Nestle SA		74,161.61	84,058.38
	News Corp CL A		35,858.40	51,275.10
	Norfolk Southern Corp		45,896.42	40,196.00
	Novo Nordisk A/S		90,835.41	90,801.97
	Pall Corp		42,809.03	47,605.40
	Petroleo Brasileiro SA PetroBR SP ADR		34,492.75	35,723.50
	Qiagen N V		23,200.80	30,491.66
	Qualcomm Inc		71,368.57	76,087.31
	Range Res Corp Com		34,758.99	36,441.40
	Schlumberger Ltd		63,528.30	64,447.70
	Southwest Airlines Co		94,436.53	114,688.00
	Syngenta Ag		35,132.55	48,097.09
	Telenor ASA		71,045.57	87,817.91
	The Walt Disney Co		66,375.00	88,128.30
	Time Warner Inc		63,606.40	84,180.80
	Toyota Motor Corp –Spon Adr		31,081.10	43,827.50
	Unilever Plc Adr Amer Shs Spon		67,334.19	79,376.00
	Universal Hlth Svcs Inc CL B		32,789.10	38,680.00
	Verifone Holdings Inc		51,432.46	48,972.00
	Viacom Inc Class B		47,651.17	44,301.60

2012 Form 5500
Schedule H, Line 4i
Schedule of Assets (Held at End of Year)
(continued)

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
Equities (continued)				
	Virgin Media Inc		71,623.00	123,112.50
	Weatherford Intl Ltd		64,455.40	47,557.50
	Western Union Co		66,606.78	53,487.30
	Total Equities:		2,936,598.06	3,275,355.58
(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
Mutual Funds				
	Manning & Napier Emerging Mkts Series		73,715.57	86,698.46
	Manning & Napier Inflation Focus Eqty		71,005.08	78,641.76
	Manning & Napier Core Plus Bond		1,325,215.16	1,396,576.60
	Manning & Napier Finl Serv Series		141,100.82	171,958.73
	Manning & Napier High Yield Bond		260,827.62	271,214.91
	Manning & Napier Intl Series		242,406.56	277,012.25
	Manning & Napier Life Science		187,699.96	218,073.36
	Manning & Napier Real Estate Series		153,419.24	175,402.69
	Manning & Napier Small Cap Series		139,465.28	165,489.90
	Manning & Napier Tech Series		136,848.24	143,961.55
	Manning & Napier World Opp Series		105,032.58	122,465.84
	Total Mutual Funds:		2,836,736.11	3,107,496.05
Real Estate				
	Alexandria Real Estate Equity		14,483.70	14,557.20
	Biomed Realty Trust Inc		14,825.60	15,850.60
	Corporate Office Properties		13,819.00	16,237.00
	Digital Realty Trust Inc		16,000.80	16,293.60
	Dupont Fabros Technology Inc		17,666.28	17,878.40
	Total Real Estate:		76,795.38	80,816.80
	Accrued Income:		8,556.32	8,556.32
	Total Investments:		7,229,748.18	7,843,538.81

2012 Schedule SB, Line 32
Schedule of Amortization Bases

<u>Date Shortfall Amortization Base Established</u>	<u>Initial Balance</u>	<u>Initial Amortization Period</u>	<u>Remaining Amortization Period</u>	<u>Outstanding Balance as of January 1, 2012</u>	<u>Shortfall Amortization Installment</u>
1/1/2008	2,026,015	7 years	3 years	996,988	338,866
1/1/2009	2,663,620	7 years	4 years	1,742,525	448,526
1/1/2010	(1,551,684)	7 years	5 years	(1,245,901)	(259,046)
1/1/2011	(448,626)	7 years	6 years	(405,289)	(72,496)
1/1/2012	1,137,848	7 years	7 years	<u>1,137,848</u>	<u>179,649</u>
Shortfall Amortization Charge:				2,226,171	635,499