

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2012 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☒ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>007</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>04/01/1957</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>007</u>	1c Effective date of plan <u>04/01/1957</u>	
1b Three-digit plan number (PN) ▶	<u>007</u>				
1c Effective date of plan <u>04/01/1957</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>LINCOLN INDUSTRIAL CORPORATION</u> <u>1 LINCOLN WAY</u> <u>ST LOUIS, MO 63120-1508</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>52-2361769</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>314-679-4200</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>339900</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>52-2361769</u>	2c Sponsor's telephone number <u>314-679-4200</u>	2d Business code (see instructions) <u>339900</u>	
2b Employer Identification Number (EIN) <u>52-2361769</u>					
2c Sponsor's telephone number <u>314-679-4200</u>					
2d Business code (see instructions) <u>339900</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	<u>10/14/2013</u> Date	<u>PHILIP J CERNUTO</u> Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 728
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	0
c Other retired or separated participants entitled to future benefits.....	6c	0
d Subtotal. Add lines 6a , 6b , and 6c	6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	0
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	0
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: 1G 3H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

A Name of plan <u>LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN</u>	B Three-digit plan number (PN) ▶ <u>007</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>LINCOLN INDUSTRIAL CORPORATION</u>	D Employer Identification Number (EIN) <u>52-2361769</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2012</u>	
2 Assets:	
a Market value	2a <u>33687582</u>
b Actuarial value	2b <u>34049838</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>382</u> <u>18108633</u>
b For terminated vested participants.....	3b <u>122</u> <u>2379490</u>
c For active participants:	
(1) Non-vested benefits.....	3c(1) <u>555563</u>
(2) Vested benefits.....	3c(2) <u>15490350</u>
(3) Total active	3c(3) <u>224</u> <u>16045913</u>
d Total	3d <u>728</u> <u>36534036</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>6.92 %</u>
6 Target normal cost.....	6 <u>512198</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>09/27/2013</u>
Signature of actuary		Date
<u>KELLY B. LAPPIN, E.A., M.A.A.A.</u>		<u>11-06822</u>
Type or print name of actuary		Most recent enrollment number
<u>TRANSAMERICA</u>		<u>508-903-6014</u>
Firm name		Telephone number (including area code)
<u>24 PRIME PARK WAY, SUITE 400</u> <u>NATICK, MA 07160-1528</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>1.85%</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)		2415628
	b Interest on (a) using prior year's effective interest rate of <u>6.21%</u> except as otherwise provided (see instructions)		150010
	c Total available at beginning of current plan year to add to prefunding balance		2565638
	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	93.20 %
15	Adjusted funding target attainment percentage	15	93.20 %
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	71.91 %
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	622463				
07/13/2012	622463				
10/15/2012	156634				
Totals ▶			18(b)	1401560	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	1360225
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

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

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	512198	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	2484198	848027	
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 <u>07</u> Day <u>25</u> Year <u>2013</u>) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	1360225	
	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	1360225	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1360225	
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	0	
43 Excess installment acceleration amount to be carried over to future plan years	43	0	

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>LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN</u>	B Three-digit plan number (PN) ▶ <u>007</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LINCOLN INDUSTRIAL CORPORATION</u>	D Employer Identification Number (EIN) <u>52-2361769</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
DIVERSIFIED RETIREMENT CORPORATION

13-3689044

(b) Enter name and EIN or address of person who provided you disclosure 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)

DIVERSIFIED RETIREMENT CORPORATION

13-3689044

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 12 15 28 38 50 59 61 62 63 64	RECORDKEEPER	108502	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

LOCKTON FINANCIAL ADVISORS, LLC

P.O. BOX 219153
KANSAS CITY, MO 64121

(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?
16 53	BROKER	0	Yes ☒ No ☐	Yes ☐ No ☒	50365	Yes ☐ No ☒

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

NATIONAL FINANCIAL SERVICES

04-3523567

(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?
33 71	SECURITIES BROKER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	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
LOCKTON FINANCIAL ADVISORS, LLC	16 53	50365

(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.
DIVERSIFIED RETIREMENT CORPORATION 13-3689044	COMMISSIONS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
DIVERSIFIED RETIREMENT CORPORATION	11 12 15 28 38 50 59 61 62 63 64	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FIDELITY 100 CROSBY PARKWAY COVINGTON, KY 41015	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
DIVERSIFIED RETIREMENT CORPORATION	11 12 15 28 38 50 59 61 62 63 64	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COLUMBIA 245 SUMMER STREET FLOOR 3 BOSTON, MA 02210	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)

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
DIVERSIFIED RETIREMENT CORPORATION	11 12 15 28 38 50 59 61 62 63 64	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
NUVEEN 333 W. WACKER DR. CHICAGO, IL 60606	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)	
<hr/>		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
DIVERSIFIED RETIREMENT CORPORATION	11 12 15 28 38 50 59 61 62 63 64	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
LAZARD 30 ROCKEFELLER PLAZA 57TH FLOOR NEW YORK, NY 10112	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)	
<hr/>		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES	33 71	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FIDELITY 100 CROSBY PARKWAY COVINGTON, KY 41015	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)	

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
NATIONAL FINANCIAL SERVICES	33 71	0
(d) Enter name and EIN (address) of source of indirect compensation		
COLUMBIA 245 SUMMER STREET FLOOR 3 BOSTON, MA 02210	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)	
(a) Enter service provider name as it appears on line 2		
NATIONAL FINANCIAL SERVICES	33 71	0
(d) Enter name and EIN (address) of source of indirect compensation		
NUVEEN 333 W. WACKER DR. CHICAGO, IL 60606	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)	
(a) Enter service provider name as it appears on line 2		
NATIONAL FINANCIAL SERVICES	33 71	0
(d) Enter name and EIN (address) of source of indirect compensation		
LAZARD 30 ROCKEFELLER PLAZA 57TH FLOOR NEW YORK, NY 10112	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN</u>	B Three-digit plan number (PN)	<u>007</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>LINCOLN INDUSTRIAL CORPORATION</u>	D Employer Identification Number (EIN) <u>52-2361769</u>	

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

a Name of MTIA, CCT, PSA, or 103-12 IE: DIVERSIFIED COLLECTIVE TRUST FUNDS

b Name of sponsor of entity listed in (a): DIVERSIFIED RETIREMENT CORPORATION

c EIN-PN <u>13-3689044-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>30066672</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	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 LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN	B Three-digit plan number (PN) ►	007
C Plan sponsor's name as shown on line 2a of Form 5500 LINCOLN INDUSTRIAL CORPORATION	D Employer Identification Number (EIN) 52-2361769	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	1345254	0
	(2) Participant contributions	1b(2)		
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
	(2) U.S. Government securities.....	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other.....	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)		
	(9) Value of interest in common/collective trusts.....	1c(9)	24480835	0
	(10) Value of interest in pooled separate accounts.....	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	5334579	0
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	31160668	0

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	31160668	0
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	4077786	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		4077786
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	71411	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		71411
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		3022980
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		769988
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		7942165

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2011888	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2011888
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	24000	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	4100	
(4) Other	2i(4)	180015	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		208115
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2220003

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		5722162
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		36882830

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: LOPATA, FLEGEL & COMPANY, LLP

(2) EIN: 43-1552002

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		25000000
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)

PENSION PLAN FOR EMPLOYEES OF SKF USA INC.

5b(2) EIN(s)	5b(3) PN(s)
23-1043740	001

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>LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN</u>	B Three-digit plan number (PN) ▶ <u>007</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LINCOLN INDUSTRIAL CORPORATION</u>	D Employer Identification Number (EIN) <u>52-2361769</u>

Part I	Distributions
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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>13-3689044</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
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☒ Increase	☐ Decrease	☐ Both	☐ No
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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): _____



**LINCOLN INDUSTRIAL CORPORATION
OMNIBUS PLAN**

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**

DECEMBER 31, 2012 AND 2011

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* Other schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.

INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Lincoln Industrial Corporation Omnibus Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Lincoln Industrial Corporation Omnibus Plan, which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended, the statements of accumulated plan benefits as of January 1, 2012 and 2011, the related statements of changes in accumulated plan benefits for the years ended January 1, 2012 and 2011, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

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

Disclaimer of Opinion

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

Plan Administrator
Lincoln Industrial Corporation Omnibus Plan

Other Matter

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

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

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

Lopata, Fleegel & Company LLP

St. Louis, Missouri
October 10, 2013

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Statements of Net Assets Available for Benefits

December 31, 2012 and 2011

	2012	2011
ASSETS		
Investments, at fair value (Note C):		
Collective trust accounts	\$ 30,066,672	\$ 24,480,835
Mutual funds	6,816,158	5,334,579
Total investments	36,882,830	29,815,414
Employer contributions receivable	-	1,345,254
Net assets available for benefits	\$ 36,882,830	\$ 31,160,668

The accompanying notes are an integral part of these statements.

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Statements of Changes in Net Assets Available For Benefits

Years ended December 31, 2012 and 2011

	2012	2011
Additions to net assets attributed to:		
Investment income		
Net appreciation in fair value of investments (Note C)	\$ 3,792,968	\$ 551,007
Dividends	71,411	19,198
Total investment income	3,864,379	570,205
Employer contributions	4,077,786	2,645,859
Total additions	7,942,165	3,216,064
Deductions from net assets attributed to:		
Benefits paid directly to participants	2,011,888	1,928,825
Administrative expenses (Note A)	208,115	191,406
Total deductions	2,220,003	2,120,231
Net increase	5,722,162	1,095,833
Net assets available for benefits -		
Beginning of year	31,160,668	30,064,835
End of year	<u>\$ 36,882,830</u>	<u>\$ 31,160,668</u>

The accompanying notes are an integral part of these statements.

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Statements of Accumulated Plan Benefits

As of January 1, 2012 and 2011

	2012	2011
Actuarial present value of accumulated plan benefits (Note B)		
Vested benefits:		
Participants and beneficiaries currently receiving payments	\$ 17,227,195	\$ 16,444,094
Other participants	16,926,328	16,979,221
	34,153,523	33,423,315
Nonvested benefits	525,089	650,117
Total actuarial present value of accumulated plan benefits	\$ 34,678,612	\$ 34,073,432

The accompanying notes are an integral part of these statements.

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Statements of Changes in Accumulated Plan Benefits

Years ended January 1, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Actuarial present value of accumulated plan benefits - beginning of year	\$ 34,073,432	\$ 33,162,706
Increase (decrease) during the year attributable to:		
Plan amendment (Note J)	-	165,190
Change in actuarial assumptions (Note B4)	64,777	63,977
Increase for interest due to reduction in the discount period	2,484,484	2,420,795
Benefits accumulated and actuarial experience	(15,256)	64,234
Benefits paid	(1,928,825)	(1,803,470)
Net increase	605,180	910,726
Actuarial present value of accumulated plan benefits - end of year	\$ 34,678,612	\$ 34,073,432

The accompanying notes are an integral part of these statements.

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Notes to Financial Statements

December 31, 2012 and 2011

NOTE A – DESCRIPTION OF THE PLAN

The following description of the Lincoln Industrial Corporation Omnibus Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

1. General

The Plan was a defined benefit plan maintained by Lincoln Industrial Corporation (the "Company") as Plan Sponsor. The Plan was restated on January 1, 2008 and last amended June 1, 2012. The Plan was a pension plan covering employees, including members of a unit covered by a collective bargaining agreement, who had one year of service and attained age 21. Employees included members of the International Union, United Automobile, Aerospace and Agricultural Implement Workers of America, Unit Local No. 691 (UAW), the International Association of Machinists and Aerospace Workers, District No. 9 (IAM) or salaried employees of Lincoln Industrial Corporation. The Plan was subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Lincoln Industrial Corporation Pension Plan was merged into the Lincoln Industrial Bargaining Unit Employees Pension Plan (Bargaining Plan) effective December 31, 2001. The Bargaining Plan was the surviving plan and was renamed the Lincoln Industrial Corporation Omnibus Plan. Benefit accruals, average compensation, and participation with respect to salaried participants as of December 31, 2001 were frozen in years prior to the merger and will remain frozen under the Plan.

Effective June 3, 2006, under an amendment the Plan was frozen with respect to new UAW participants. After June 3, 2006, the Plan did not allow any new UAW employee or any inactive UAW participant to become an active participant in the Plan. Active participants' monthly accrued benefit would not be less than the amount of monthly retirement benefit accrued under the Plan as of the day before June 3, 2006 and continued to accrue service in the Plan.

Effective May 5, 2007, under an amendment and restatement, the Plan was frozen with respect to new IAM participants. After May 5, 2007, the Plan did not allow any new IAM employee to become an active participant in the Plan. Active participants' monthly accrued benefit would not be less than the amount of monthly retirement benefit accrued under the Plan as of the day before May 5, 2007 and continued to accrue service in the Plan.

2. Plan Merger

Lincoln Industrial Corporation is a wholly-owned subsidiary of SKF USA Inc. Effective January 1, 2013, the Lincoln Industrial Corporation Omnibus Plan merged into the Pension Plan for Employees of SKF USA Inc. (the "SKF Pension Plan"). The assets, liabilities and records of the Lincoln Industrial Corporation Omnibus Plan became the assets, liabilities and records of the SKF Pension Plan. As a result, the Lincoln Industrial Corporation Omnibus Plan no longer exists as a separate entity, no participants have rights under the Plan, and no benefits or other amounts will be paid or distributed from the Plan.

Lincoln Industrial Corporation became a participating employer in the SKF Pension Plan and any person who was a member of the Lincoln Industrial Corporation Omnibus Plan immediately prior to the merger became a member of the SKF Pension Plan. Also, any person who was a member of the Lincoln Industrial Corporation Omnibus Plan immediately prior to the merger has a benefit immediately after the merger which is equal to or greater than the benefit the participant would have been entitled to receive immediately prior to the merger.

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Notes to Financial Statements

December 31, 2012 and 2011

NOTE A – DESCRIPTION OF THE PLAN (CONTINUED)

2. Plan Merger (Continued)

The assets of the Plan currently held under and in accordance with a trust agreement between Lincoln and State Street, as trustee, were transferred to and held as assets of the SKF Pension Plan under a new or amended trust agreement with State Street. State Street will continue to serve as the trustee with respect to the assets.

3. Contributions, Funding Policy and Actuarial Cost Method

The Plan's funding policy was for the Company to contribute an amount which would meet or exceed the annual ERISA minimum funding requirement. For the Plan years 2012 and 2011, the Company's contributions were \$4,077,786 and \$2,645,859, respectively. Included in the 2012 contribution was a \$2,676,226 voluntary contribution related to the 2011 Plan year. The Company's contributions for 2012 and 2011 exceeded the minimum funding requirements of ERISA.

The Company contributed such amounts as necessary on an actuarial basis to provide the Plan with assets sufficient to meet the benefits to be paid to Plan participants. No contributions were made by member employees.

The actuarial cost method used to determine the target normal cost, target liability and required contribution amounts for the plan was the Traditional Unit Actuarial Cost Method. Under this method, both the target normal cost and target liability were based on the annual accrual of benefits as accruals occur each year.

The target liability for each active plan participant is equal to the actuarial present value of the participant's accrued benefit as of the valuation date. The total target liability of the plan is equal to the sum of such liabilities as determined for each active participant plus the actuarial present value of benefits being paid, or due to be paid, to retirees, beneficiaries and former participants with deferred vested benefits.

The target normal cost for each active participant is equal to the actuarial present value of the benefit expected to be earned during the year starting on the valuation date. The total target normal cost of the plan is the sum of the target normal costs for each active plan participant.

All employees who were plan participants on the valuation date are included in the actuarial valuation.

The Company had the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. See Note A2.

4. Retirement Benefits

Active participants could elect to retire at their normal retirement date (age 65) and receive benefits to which they were entitled. The Plan permitted early retirement, with reduced benefits, for participants who completed ten or more years of service and attained age 60 for UAW employees and 55 for IAM employees. The accrued benefit consists of the product of: (i) number of years of credited service and (ii) benefit rate based on retirement date, as defined in the Plan.

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Notes to Financial Statements

December 31, 2012 and 2011

NOTE A – DESCRIPTION OF THE PLAN (CONTINUED)

5. Vesting

A participant became vested in his accrued benefit after completing five years of service. Years of service are the number of whole and fractional years included in a period of service, as described in the Plan. A participant became fully vested upon attaining normal retirement age.

6. Death and Disability Benefits

If an active employee died before retirement date, the Plan provided for the participant's spouse to receive payments in the form of a joint and survivor annuity as described in the Plan. A participant with ten years of vesting service who became totally and permanently disabled prior to attaining normal retirement age would be eligible to receive disability benefits as described in the Plan. Upon attaining early or normal retirement age, the disabled participant could elect to receive the applicable retirement benefit in lieu of the disability benefit.

7. Administrative Expenses

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

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies which significantly affect the financial statements are summarized as follows:

1. Basis of Accounting

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

2. Use of Estimates

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

3. Valuation of Investments and Income Recognition

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

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Notes to Financial Statements

December 31, 2012 and 2011

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Valuation of Investments and Income Recognition (Continued)

Investment transactions were recorded on the trade date. Investment income was recorded as earned. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

4. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, which, under provisions of the Plan, are attributable to service rendered by employees. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on the employees' credited years of service and benefit level in the Plan at retirement age. Benefits payable under all circumstances - retirement, death, disability and termination of employment - are included, to the extent they are deemed attributable to employee services rendered through the valuation date.

The actuarial present value of accumulated plan benefits is determined by an actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used are based on the presumption that the Plan will continue. Were the Plan to be terminated, different actuarial assumptions and other factors may have been applicable in determining the actuarial present value of accumulated Plan benefits. The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2012 and 2011.

The significant assumptions underlying the actuarial computations as of January 1, 2012 and January 1, 2011 are as follows:

Interest:	Investment return: 7.50%
Target liability:	Segment rates for September prior to the valuation date
Mortality Basis:	Static mortality tables in accordance with IRS regulations for the valuation years.
Retirement:	Active IAM and UAW participants are assumed to retire at age 62 or completion of 10 years of service, if later. Active salaried participants are assumed to retire at age 65. Terminated vested participants are assumed to retire at age 65.
Marital Assumption:	It has been assumed that 85% of all active participants are married. Husbands are assumed to be three years older than their wives.

5. Payment of Benefits

Benefit payments to participants were recorded upon distribution.

6. Subsequent Events

The Plan has evaluated subsequent events through October 10, 2013, the date the financial statements were available to be issued.

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Notes to Financial Statements

December 31, 2012 and 2011

NOTE C – INVESTMENTS

Transamerica Retirement Solutions Corporation (“Transamerica”) (formerly known as Diversified Investment Advisors) was the investment contract administrator. The Plan’s assets were held on behalf of Transamerica by State Street Bank and Trust (State Street). The investments in the collective trust and mutual fund accounts were credited with a share of the income or loss recognized for the underlying assets of the accounts selected.

Financial information related to the assets and earnings from the investment contract is included in the accompanying financial statements and is based on information provided by Transamerica. This information, which has not been audited by the Plan’s independent auditors, has been certified to as complete and accurate by State Street and is summarized below:

* Investment represents 5% or more of the Plan’s net assets at December 31, 2012 and 2011, respectively.

	<u>2012</u>	<u>2011</u>
<u>Collective Trust Accounts</u>		
Diversified Core Bond Fund	\$ 13,516,260 *	\$ 11,551,946 *
Diversified Inflation-Protected Securities Fund	1,156,931	980,933
Diversified High Yield Bond Fund	790,439	622,329
Diversified Large Value Fund	3,597,711 *	2,733,890 *
Diversified Stock Index Fund	4,667,690 *	3,698,652 *
Diversified International Equity Fund	2,914,701 *	2,164,628 *
Diversified Real Estate Fund	3,422,940 *	2,728,457 *
	<u>30,066,672</u>	<u>24,480,835</u>
<u>Mutual Funds</u>		
Columbia Small Cap II Value Fund	734,868	578,539
Fidelity Contrafund	4,525,267 *	3,536,778 *
Lazard Emerging Markets Fund	594,077	424,393
Nuveen Small Cap Select Fund	961,946	794,869
	<u>6,816,158</u>	<u>5,334,579</u>
Total Investments	<u>\$ 36,882,830</u>	<u>\$ 29,815,414</u>

During 2012 and 2011, the Plan’s investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$3,792,968 and \$551,007, respectively.

NOTE D – TAX STATUS

The Plan obtained its latest determination letter dated November 30, 2010, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan was designed and was operated in compliance with the applicable requirements of the IRC.

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Notes to Financial Statements

December 31, 2012 and 2011

NOTE D – TAX STATUS (CONTINUED)

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by taxing authorities. There are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2009.

NOTE E – PLAN TERMINATION

In the event the Plan were to terminate, the accrued benefits of each participant shall become nonforfeitable to the extent then funded and the net assets of the Plan will be allocated, as prescribed by the terms and provisions of the Plan in accordance with ERISA and its related regulations, generally to provide the following benefits in the order indicated subject to the prior approval of the Internal Revenue Service and the Pension Benefit Guaranty Corporation (PBGC):

- First: To pay the participant's own contributions under any prior plan.
- Second: To provide benefits payable as annuities to retired participants or their beneficiaries to whom benefits were being paid or to those eligible to be paid (as a straight-life annuity under the Plan) as of the beginning of the three-year period ending on the termination date of the Plan. Benefits will be based on the provisions of the Plan (as in effect during the five years prior to the termination date of the Plan) under which benefit would be the least.
- Third: To distribute other vested benefits guaranteed by the PBGC up to the applicable limitations described below.
- Fourth: All other vested benefits not guaranteed by the PBGC.
- Fifth: All other benefits.

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

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

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Notes to Financial Statements

December 31, 2012 and 2011

NOTE F – INFORMATION CERTIFIED BY THE PLAN’S TRUSTEE

As permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Company has accepted the certification of State Street Bank and Trust (State Street) as to the accuracy and completeness of the investment information included in the accompanying financial statements and supplemental schedule; and instructed the Plan’s independent accountants not to perform any auditing procedures with respect to such information. Accordingly, the following information was certified by State Street as of December 31, 2012 and 2011, and for the year ended December 31, 2012. The following information was not subject to any auditing procedures, except for comparing such information with the related information contained in the accompanying financial statements and supplemental schedule:

- Investments at fair value as of December 31, 2012 and 2011, which are included in the Statements of Net Assets Available for Benefits.
- Investment income and net appreciation in fair value of investments for the year ended December 31, 2012 and 2011, which are included in the Statements of Changes in Net Assets Available for Benefits.
- Party-in-interest transactions for the year ended December 31, 2012, which are described in Note G.
- All information regarding reportable transactions for the year ended December 31, 2012, included in the Schedule of Reportable Transactions.

NOTE G – PARTY-IN-INTEREST TRANSACTIONS

During the years ended December 31, 2012 and 2011, the Plan held and managed units of participation in various collective trust funds of Diversified Retirement Corporation (Diversified), the Plan’s contract administrator (see Note C). At December 31, 2012 and 2011, these investments had a total aggregate fair value of \$30,066,672 and \$24,480,835, respectively. These transactions are allowable party-in-interest transactions under Section 408(b)(8) of the ERISA regulations.

During 2012 and 2011, Transamerica Retirement Solutions Corporation (“Transamerica”) (formerly known as Diversified) was the Plan’s contract administrator and is considered a party-in-interest as defined by ERISA. As of December 31, 2012 and 2011, the Plan assets managed by Transamerica totaled \$36,882,830 and \$29,815,414, respectively.

NOTE H – RISKS AND UNCERTAINTIES

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

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Notes to Financial Statements

December 31, 2012 and 2011

NOTE H – RISKS AND UNCERTAINTIES (CONTINUED)

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

NOTE I – FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- | | |
|---------|---|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access. |
| Level 2 | <p>Inputs to the valuation methodology include:</p> <ul style="list-style-type: none">• Quoted prices for similar assets or liabilities in active markets;• Quoted prices for identical or similar assets or liabilities in inactive markets;• Inputs other than quoted prices that are observable for the asset or liability;• Inputs that are derived principally from or corroborated by observable market data by correlation or other means. <p>If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.</p> |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

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

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

Mutual Fund Accounts: Valued at the net asset value (NAV) of shares held by the Plan traded at a quoted price through the National Securities Clearing Corporation.

Collective Trust Accounts: Valued at a daily calculated unit value, an observable input, but not traded in an active market or exchange.

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Notes to Financial Statements

December 31, 2012 and 2011

NOTE I – FAIR VALUE MEASUREMENTS (CONTINUED)

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

Assets at Fair Value as of December 31, 2012				
	Level 1	Level 2	Level 3	Total
Mutual Funds				
Growth funds	\$ 5,487,213	\$ -	\$ -	\$ 5,487,213
Value funds	734,868	-	-	734,868
Emerging market funds	594,077	-	-	594,077
Total Mutual Funds	6,816,158	-	-	6,816,158
Collective Trust Accounts				
Fixed income funds	-	15,463,630	-	15,463,630
Index funds	-	4,667,690	-	4,667,690
Value funds	-	3,597,711	-	3,597,711
International funds	-	2,914,701	-	2,914,701
Real estate funds	-	3,422,940	-	3,422,940
Total Collective Trust Accounts	-	30,066,672	-	30,066,672
Total Assets at Fair Value	\$ 6,816,158	\$30,066,672	\$ -	\$36,882,830

Assets at Fair Value as of December 31, 2011				
	Level 1	Level 2	Level 3	Total
Mutual Funds				
Growth funds	\$ 4,331,647	\$ -	\$ -	\$ 4,331,647
Value funds	578,539	-	-	578,539
Emerging market funds	424,393	-	-	424,393
Total Mutual Funds	5,334,579	-	-	5,334,579
Collective Trust Accounts				
Fixed income funds	-	13,155,208	-	13,155,208
Index funds	-	3,698,652	-	3,698,652
Value funds	-	2,733,890	-	2,733,890
International funds	-	2,164,628	-	2,164,628
Real estate funds	-	2,728,457	-	2,728,457
Total Collective Trust Accounts	-	24,480,835	-	24,480,835
Total Assets at Fair Value	\$ 5,334,579	\$24,480,835	\$ -	\$29,815,414

NOTE J – PLAN AMENDMENTS

An amendment was executed effective May 1, 2010 to add a new pension multiplier for IAM participants. The effect of the Plan amendment, an increase in the actuarial present value of accumulated plan benefits of \$165,190, was accounted for in the year ended January 1, 2011.

An amendment was executed effective June 1, 2012 to add a new pension multiplier for UAW participants. The actuarial present value of accumulated plan benefits at January 1, 2011 does not reflect the effect of this amendment.

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

Notes to Financial Statements

December 31, 2012 and 2011

NOTE K – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

Net assets available for benefits per the financial statements	\$ 36,882,830
Transfer to SKF Pension Plan (see Note A2)	<u>(36,882,830)</u>
Net assets available for benefits per the Form 5500	<u>\$ -</u>

SUPPLEMENTAL INFORMATION

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN**E.I.N. 52-2361769 Plan Number: 007****Schedule H, Line 4j - Schedule of Reportable Transactions**

Year ended 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)
Series 5% Transactions						
*Diversified Investment Advisors	Core Bond Fund	\$ 3,168,506	\$ -	\$ -	\$ 3,168,506	\$ -
*Diversified Investment Advisors	Core Bond Fund	-	2,196,944	2,111,128	2,196,944	85,816

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

**Attachment to 2012 Form 5500 Schedule SB,
Line 26 – Schedule of Active Participant Data**

**Plan Name: Lincoln Industrial Corporation Omnibus Plan
Plan Sponsor: Lincoln Industrial Corporation**

**E.I.N.: 52-2361769 Plan No.: 007
Plan Year: January 1, 2012 to December 31, 2012**

.....Completed Years of Credited Service											
<u>Age</u>	0 to <u>1</u>	1 to <u>4</u>	5 to <u>9</u>	10 to <u>14</u>	15 to <u>19</u>	20 to <u>24</u>	25 to <u>29</u>	30 to <u>34</u>	35 to <u>39</u>	40 +	<u>Total</u>
0 – 24	0	0	0	0	0	0	0	0	0	0	0
25 – 29	0	0	0	0	0	0	0	0	0	0	0
30 – 34	0	0	0	3	0	0	0	0	0	0	3
35 – 39	0	0	1	3	0	0	0	0	0	0	4
40 – 44	0	0	2	13	0	0	0	0	0	0	15
45 – 49	0	0	2	9	4	1	2	1	0	0	19
50 – 54	0	0	8	17	2	2	0	3	0	0	32
55 – 59	0	0	7	11	3	4	2	5	32	1	65
60 – 64	0	0	5	11	3	3	1	5	25	13	66
65 – 69	0	0	1	2	0	1	1	3	6	5	19
70 & Up	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
Totals	0	0	26	69	12	12	6	17	63	19	224

**Attachment to 2012 Form 5500 Schedule SB,
Line 24 – Change in Actuarial Assumptions**

**Plan Name: Lincoln Industrial Corporation Omnibus Plan
Plan Sponsor: Lincoln Industrial Corporation**

E.I.N.: 52-2361769 Plan No.: 007

Plan Year: January 1, 2012 to December 31, 2012

For 2012, plan expenses equal to \$200,000; included in target normal cost (previously, \$160,000).

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN**E.I.N. 52-2361769 Plan Number: 007****Schedule H, Line 4j - Schedule of Reportable Transactions**

Year ended 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)
Series 5% Transactions						
*Diversified Investment Advisors	Core Bond Fund	\$ 3,168,506	\$ -	\$ -	\$ 3,168,506	\$ -
*Diversified Investment Advisors	Core Bond Fund	-	2,196,944	2,111,128	2,196,944	85,816

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

**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**

LINCOLN INDUSTRIAL CORPORATION OMNIBUS PLAN

**B Three-digit
plan number (PN)**

007

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

LINCOLN INDUSTRIAL CORPORATION

D Employer Identification Number (EIN)

52-2361769

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F Prior year plan size:** ☐ 100 or fewer ☐ 101-500 ☒ More than 500**Part I Basic Information****1** Enter the valuation date: Month 01 Day 01 Year 2012**2 Assets:**

	2a	
a Market value		33687582
b Actuarial value	2b	34049838

3 Funding target/participant count breakdown:

	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a	
b For terminated vested participants.....	3b	
c For active participants:		
(1) Non-vested benefits.....	3c(1)	555563
(2) Vested benefits.....	3c(2)	15490350
(3) Total active.....	3c(3)	16045913
d Total.....	3d	36534036

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐

	4a	4b
a Funding target disregarding prescribed at-risk assumptions		
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		

5 Effective interest rate..... **5** 6.92 %**6** Target normal cost..... **6** 512198**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**

Signature of actuary

Kelly B. Lappin, E.A., M.A.A.A.

Type or print name of actuary

Transamerica

Firm name

24 Prime Park Way, Suite 400

Natick, MA 07160-1528

Address of the firm

09/27/2013

Date

11-06822

Most recent enrollment number

(508) 903-6014

Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐**For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.****Schedule SB (Form 5500) 2012
v. 120126**

Part II	Beginning of Year Carryover Prefunding Balances
----------------	--

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>1.85</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)		2415628
	b Interest on (a) using prior year's effective interest rate of <u>6.21</u> % except as otherwise provided (see instructions)		150010
	c Total available at beginning of current plan year to add to prefunding balance		2565638
	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	
15	Adjusted funding target attainment percentage	15	93.20 %
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	93.20 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	71.91 %
			%

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	622463				
07-13-2012	622463				
10-15-2012	156634				
			Totals ►	18(b)	1401560
					18(c)

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	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	1360225

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

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

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	512198	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	Installment	
b Waiver amortization installment	2484198	848027	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	1360225	
	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	1360225	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1360225	
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	0		
43 Excess installment acceleration amount to be carried over to future plan years	43	0		

Schedule C, Line 2(h) Formula Descriptions

Lincoln Industrial Corporation Omnibus Plan

EIN No.: 52-2361769, Plan No. 007

Plan Year Ending: 12/31/2012

Indirect Compensation in the form of revenue sharing was paid to the following Service Providers:

DIVERSIFIED RETIREMENT CORPORATION	13-3689044
NATIONAL FINANCIAL SERVICES	04-3523567

Revenue amounts are shown in annualized basis points of plan assets invested in applicable fund

Fund Family	Fund Name	Start Date	End Date	Revenue to Diversified Retirement Corporation	Revenue to National Financial Services
FIDELITY	FIDELITY CONTRAFND	1/1/2012	12/31/2012	24.390	0.610
COLUMBIA	COLUMBIA SMCAP VAI	1/1/2012	12/31/2012	39.024	0.976
NUVEEN	NUVEEN SM CAP SELECT A	1/1/2012	12/31/2012	48.780	1.220
LAZARD	LAZARD EMERGING MARKETS EQUITY	1/1/2012	12/31/2012	43.902	1.098

**Attachment to 2012 Form 5500 Schedule SB,
Line 19 – Discounted Employer Contributions**

**Plan Name: Lincoln Industrial Corporation Omnibus Plan
Plan Sponsor: Lincoln Industrial Corporation**

**E.I.N.: 52-2361769 Plan No.: 007
Plan Year: January 1, 2012 to December 31, 2012**

<u>Date</u>	<u>Actual Contribution</u>	<u>Discounted Contribution</u>	<u>Effective Rate</u>	<u>Plan Year</u>
April 13, 2012	\$ 622,463	\$ 610,852	6.92%	1/1/2012 – 12/31/2012
July 13, 2012	\$ 622,463	\$ 600,773	6.92%	1/1/2012 – 12/31/2012
October 15, 2012	\$ 156,634	\$ 148,600	6.92%	1/1/2012 – 12/31/2012
Total	\$ 1,401,560	\$ 1,360,225		

**Attachment to 2012 Form 5500 Schedule SB,
Line 22 – Description of Weighted Average Retirement Age**

**Plan Name: Lincoln Industrial Corporation Omnibus Plan
Plan Sponsor: Lincoln Industrial Corporation**

**E.I.N.: 52-2361769 Plan No.: 007
Plan Year: January 1, 2012 to December 31, 2012**

The average retirement age for Line 22 was calculated by creating a hypothetical life table with retirement as the only decrement, and then computing the average retirement age for the table.

Age at Ret	Num Ret	Pct Ret	Weight
62	114	50.89%	31.5537
63	8	3.57%	2.2497
64	4	1.79%	1.1430
65	98	43.75%	28.4375
Total	224	100.00%	63.3839

Average age at retirement 63.3839

Rounded for Schedule B item 22 63

**Attachment to 2012 Form 5500 Schedule SB,
Part V – Summary of Plan Provisions**

**Plan Name: Lincoln Industrial Corporation Omnibus Plan
Plan Sponsor: Lincoln Industrial Corporation**

E.I.N.: 52-2361769 Plan No.: 007

Plan Year: January 1, 2012 to December 31, 2012

<u>Effective Date</u>	December 21, 2001. Latest restatement as of January 1, 2008. Most recent amendment effective May 1, 2010.
<u>Plan Year</u>	January 1 through December 31.
<u>Employees Covered</u>	All UAW and IAM hourly employees at Lincoln Industrial. Effective June 3, 2006, no new UAW hourly employees are eligible for the Plan. Effective May 5, 2007, no new IAM employees are eligible for the Plan. Salaried employees who were participants in the Lincoln Industrial Corporation Pension Plan (LICPP) as of December 31, 2001 are covered under this plan.
<u>Participation</u>	All covered employees participate after reaching age 21 and completing one year of service. No new participants will enter the Plan (see Employees Covered).
<u>Vesting Service</u>	Full and fractional years of service, to the nearest month.
<u>Credited Service</u>	One-twelfth of a year for each month the employee performs at least one hour of service.
<u>Normal Retirement Date</u>	The later of age 65 and 5 years of participation.
<u>Normal Retirement Benefit</u>	<p>For Salaried participants, the normal retirement benefit is 1.0% of Final Average Earnings up to Covered Compensation, plus 1.5% of Final Average Earnings in excess of Covered Compensation, such sum multiplied by years of Credited Service up to 35 years. All benefits are frozen as of December 21, 2001.</p> <p>For UAW participants, the normal retirement benefit is equal to the sum of (a), (b) and (c).</p> <ul style="list-style-type: none">(a) Total credited service accrued prior to June 1, 1996 times \$25.(b) Total credited service accrued from June 1, 1996, through May 31, 2009, times \$30.(c) Total credited service accrued beginning on June 1, 2009, through the benefit commencement date times \$32 (previously, \$30).

**Attachment to 2012 Form 5500 Schedule SB,
Part V – Summary of Plan Provisions**

**Plan Name: Lincoln Industrial Corporation Omnibus Plan
Plan Sponsor: Lincoln Industrial Corporation**

E.I.N.: 52-2361769 Plan No.: 007

Plan Year: January 1, 2012 to December 31, 2012

Normal Retirement Benefit (cont'd)

For IAM participants, the normal retirement benefit is equal to the sum of (a), (b), (c), (d) and (e).

- (a) Total credited service accrued prior to May 1, 1985 times \$17 (previously, \$16.50).
- (b) Total credited service accrued from May 1, 1985, through April 30, 1995, times \$27 (previously, \$25).
- (c) Total credited service accrued from May 1, 1995, through April 30, 2004, times \$37 (previously, \$35).
- (d) Total credited service accrued from May 1, 2004, through April 30, 2007, times \$37.
- (e) Total credited service accrued beginning on May 1, 2007, through the benefit commencement date times \$40.

Early Retirement Date

Salaried: Age 55 with 10 years of vesting service
UAW: Age 60 with 10 years of vesting service.
IAM: Age 55 with 10 years of vesting service.

Early Retirement Benefit

For IAM and UAW, amount equal to the normal retirement benefit based on service at termination reduced by 7.2% per year commencement precedes age 62. A temporary supplement of \$250 is payable until age 62 for UAW participants who are early retirement eligible and commence immediately after termination.

For Salaried, the early retirement benefit is the frozen accrued benefit reduced by 2% per year for each of the first 3 years, 4.8% per year for each of the next 3 years, and 6% per year for each of the next 4 years by which the commencement of benefits precedes the Normal Retirement Date. The same reduction is used for terminated vested Salaried participants.

For eligible IAM and UAW terminated vested participants, the accrued benefit is reduced by 7.2% per year for each year prior to Normal Retirement Date.

**Attachment to 2012 Form 5500 Schedule SB,
Part V – Summary of Plan Provisions**

**Plan Name: Lincoln Industrial Corporation Omnibus Plan
Plan Sponsor: Lincoln Industrial Corporation**

E.I.N.: 52-2361769 Plan No.: 007

Plan Year: January 1, 2012 to December 31, 2012

Vesting

For IAM and UAW participants, a participant whose employment is terminated before death or retirement and who has five or more years of Vesting Service is eligible for a vested deferred retirement benefit.

For Salaried, a Member's accrued benefit payable at age 65 is 30% vested after 3 years of service, 40% after 4 years of service, 60% after 5 years of service, 80% after 6 years of service and 100% vested after 7 years of service.

Pre-Retirement Death Benefit

For Salaried participants, the death benefit is based on the beneficiary's benefit of 50% Joint and Survivor form.

For active IAM and UAW participants who are eligible for early retirement on the date of death, surviving spouses are entitled to a monthly benefit equal to the amount that the spouse would have received had the participant retired and elected to commence his benefit on the first of the month following his death in the form of a 66-2/3% joint and survivor option.

The spouse of a participant who dies after becoming vested, and is not immediately eligible for early retirement, is entitled to an amount equal to 50% of the benefit the participant would have received had he retired under a 50% joint and survivor annuity on the first of the month following his death, or at his earliest commencement age, if later.

Disability Retirement

For IAM and UAW participants, eligibility after 10 years of vesting service and 6 months following the later of date of disability or last day worked. Amount equal to the normal retirement benefit accrued to the date of disability, commencing immediately, without reduction for early commencement.

Normal Form of Payment

Unless otherwise elected, any benefit payable under the Plan will be paid:

- (a) As a life-only annuity for a single participant;
or
- (b) As a 66-2/3% joint and survivor annuity, if the employee had been married to his current spouse for at least one year.

**Attachment to 2012 Form 5500 Schedule SB,
Line 32 – Schedule of Amortization Bases**

**Plan Name: Lincoln Industrial Corporation Omnibus Plan
Plan Sponsor: Lincoln Industrial Corporation**

**E.I.N.: 52-2361769 Plan No.: 007
Plan Year: January 1, 2012 to December 31, 2012**

Amortization Schedule

<u>Year</u>	<u>Type</u>	<u>Present Value</u>	<u>Years Left</u>		<u>Payment</u>
2008	Shortfall	\$ 0	3	\$	0
2009	Shortfall	1,500,845	4		406,081
2010	Shortfall	3,589,835	5		797,401
2011	Shortfall	3,978,600	6		762,195
2012	Shortfall	(6,585,082)	7		(1,117,650)
Total		\$ 2,484,198		\$	848,027

**Attachment to 2012 Form 5500 Schedule SB,
Line 24 – Change in Actuarial Assumptions**

**Plan Name: Lincoln Industrial Corporation Omnibus Plan
Plan Sponsor: Lincoln Industrial Corporation**

E.I.N.: 52-2361769 Plan No.: 007

Plan Year: January 1, 2012 to December 31, 2012

For 2012, plan expenses equal to \$200,000; included in target normal cost (previously, \$160,000).