

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                              |
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| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="text-align: center; font-size: 1.5em; font-weight: bold;">2012</div><br><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                                          |                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                           |
| For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u> |                                                                                                                                                                                                                                           |
| <b>A</b> This return/report is for:                                                                      | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____                         |
| <b>B</b> This return/report is:                                                                          | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months). |
| <b>C</b> If the plan is a collectively-bargained plan, check here. . . . .                               | <input type="checkbox"/>                                                                                                                                                                                                                  |
| <b>D</b> Check box if filing under:                                                                      | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                 |

|                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------|--|
| <b>Part II</b>                                                                                                                                                                                            | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                                                                                                                                                         |                                                                     |                                                             |                                                             |  |
| <b>1a</b> Name of plan<br><u>ART IRON, INC. EMPLOYEES' PENSION PLAN</u>                                                                                                                                   | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>003</u></td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/><u>12/28/1957</u></td> </tr> </table>                        | <b>1b</b> Three-digit plan number (PN) ▶                            | <u>003</u>                                                  | <b>1c</b> Effective date of plan<br><u>12/28/1957</u>       |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                  | <u>003</u>                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                             |                                                             |  |
| <b>1c</b> Effective date of plan<br><u>12/28/1957</u>                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><br><u>ART IRON, INC.</u><br><br><u>P.O. BOX 964</u><br><u>TOLEDO, OH 43697-0964</u> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>2b</b> Employer Identification Number (EIN)<br/><u>34-4178620</u></td> </tr> <tr> <td><b>2c</b> Sponsor's telephone number<br/><u>419-241-1261</u></td> </tr> <tr> <td><b>2d</b> Business code (see instructions)<br/><u>236200</u></td> </tr> </table> | <b>2b</b> Employer Identification Number (EIN)<br><u>34-4178620</u> | <b>2c</b> Sponsor's telephone number<br><u>419-241-1261</u> | <b>2d</b> Business code (see instructions)<br><u>236200</u> |  |
| <b>2b</b> Employer Identification Number (EIN)<br><u>34-4178620</u>                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2c</b> Sponsor's telephone number<br><u>419-241-1261</u>                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2d</b> Business code (see instructions)<br><u>236200</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.

|                                                                                                            |                                                                                         |                    |                                                                              |
|------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------|------------------------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                           | Filed with authorized/valid electronic signature.<br>Signature of plan administrator    | 10/15/2013<br>Date | THOMAS WALSH<br>Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                           | Filed with authorized/valid electronic signature.<br>Signature of employer/plan sponsor | 10/15/2013<br>Date | THOMAS WALSH<br>Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                           | 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)                                       |

|                                                                                                                                                                                                                                                                                                                                                                                                                               |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address                                                                                                                                                                                                                                                           |           | <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                               |           | <b>3c</b> Administrator's telephone number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                               |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>4</b> 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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                             |           | <b>4b</b> EIN<br><br><b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                       |           | <b>5</b> 196                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                                                                        |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>a</b> Active participants.....                                                                                                                                                                                                                                                                                                                                                                                             | <b>6a</b> | 7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                                                                                                                                                                                                                            | <b>6b</b> | 41                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                                                                                                                                                                                                                                                             | <b>6c</b> | 136                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                                      | <b>6d</b> | 184                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....                                                                                                                                                                                                                                                                                                                     | <b>6e</b> | 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                                       | <b>6f</b> | 187                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....                                                                                                                                                                                                                                                                                | <b>6g</b> | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....                                                                                                                                                                                                                                                                                    | <b>6h</b> | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                          |           | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>1A 1G 1I                                                                                                                                                                                                                                                      |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                   |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                      |           | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                         |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                             |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br>(3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |           | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input checked="" type="checkbox"/> <u>1</u> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                           |                                                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE A</b><br><b>(Form 5500)</b><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><hr/> <small>Department of Labor<br/>Employee Benefits Security Administration</small><br><hr/> <small>Pension Benefit Guaranty Corporation</small> | <b>Insurance Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b><br><br>► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2). | OMB No. 1210-0110<br><br><hr/> <b>2012</b><br><br><hr/> <b>This Form is Open to Public Inspection</b> |
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|                                                                                                                                                                |                                                                                               |                                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|---------------------------------------|
| For calendar plan year 2012 or fiscal plan year beginning <span style="color: blue;">01/01/2012</span> and ending <span style="color: blue;">12/31/2012</span> |                                                                                               |                                       |
| <b>A</b> Name of plan<br><span style="color: blue;">ART IRON, INC. EMPLOYEES' PENSION PLAN</span>                                                              | <b>B</b> Three-digit plan number (PN) ►                                                       | <span style="color: blue;">003</span> |
|                                                                                                                                                                |                                                                                               |                                       |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><span style="color: blue;">ART IRON, INC.</span>                                              | <b>D</b> Employer Identification Number (EIN)<br><span style="color: blue;">34-4178620</span> |                                       |

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

**1** Coverage Information:

**(a)** Name of insurance carrier

PRINCIPAL LIFE INSURANCE COMPANY

| (b) EIN    | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year |            |
|------------|---------------|---------------------------------------|-----------------------------------------------------------------------------|-------------------------|------------|
|            |               |                                       |                                                                             | (f) From                | (g) To     |
| 42-0127290 | 61271         | 405360                                | 0                                                                           | 01/01/2012              | 12/31/2012 |

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

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

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

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

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

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

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

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

**Part II Investment and Annuity Contract Information**

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

|                                                                                                        |          |         |
|--------------------------------------------------------------------------------------------------------|----------|---------|
| <b>4</b> Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> | 0       |
| <b>5</b> Current value of plan's interest under this contract in separate accounts at year end .....   | <b>5</b> | 3855954 |

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

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

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

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

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

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

**Part III Welfare Benefit Contract Information**

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

**8** Benefit and contract type (check all applicable boxes)

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

**9** Experience-rated contracts:

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

**10** Nonexperience-rated contracts:

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

Specify nature of costs ▶

**Part IV Provision of Information**

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

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

|                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2012</b><br><br><b>This Form is Open to Public Inspection</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

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.

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>ART IRON, INC. EMPLOYEES' PENSION PLAN</u>                                                                    | <b>B</b> Three-digit plan number (PN) ▶ <u>003</u>                                                                                                      |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><u>ART IRON, INC.</u>                                         | <b>D</b> Employer Identification Number (EIN)<br><u>34-4178620</u>                                                                                      |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |

|                                                                                                                                                                                                                 |                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                                                                                                                                   | <b>Basic Information</b>                                                                       |
| <b>1</b> Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2012</u>                                                                                                                               |                                                                                                |
| <b>2</b> Assets:                                                                                                                                                                                                |                                                                                                |
| <b>a</b> Market value .....                                                                                                                                                                                     | <b>2a</b> <u>9307058</u>                                                                       |
| <b>b</b> Actuarial value .....                                                                                                                                                                                  | <b>2b</b> <u>9427526</u>                                                                       |
| <b>3</b> Funding target/participant count breakdown:                                                                                                                                                            |                                                                                                |
| <b>a</b> For retired participants and beneficiaries receiving payment.....                                                                                                                                      | <b>3a</b> <u>87</u> <b>(1) Number of participants</b> <u>6428888</u> <b>(2) Funding Target</b> |
| <b>b</b> For terminated vested participants.....                                                                                                                                                                | <b>3b</b> <u>142</u> <u>3803868</u>                                                            |
| <b>c</b> For active participants:                                                                                                                                                                               |                                                                                                |
| <b>(1)</b> Non-vested benefits.....                                                                                                                                                                             | <b>3c(1)</b> <u>0</u>                                                                          |
| <b>(2)</b> Vested benefits.....                                                                                                                                                                                 | <b>3c(2)</b> <u>398825</u>                                                                     |
| <b>(3)</b> Total active .....                                                                                                                                                                                   | <b>3c(3)</b> <u>11</u> <u>398825</u>                                                           |
| <b>d</b> Total .....                                                                                                                                                                                            | <b>3d</b> <u>240</u> <u>10631581</u>                                                           |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b) .....                                                                                                                   | <input type="checkbox"/>                                                                       |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                       | <b>4a</b>                                                                                      |
| <b>b</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 ..... | <b>4b</b>                                                                                      |
| <b>5</b> Effective interest rate .....                                                                                                                                                                          | <b>5</b> <u>6.94 %</u>                                                                         |
| <b>6</b> Target normal cost.....                                                                                                                                                                                | <b>6</b> <u>25000</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.

|                                                        |                               |                                        |
|--------------------------------------------------------|-------------------------------|----------------------------------------|
| <b>SIGN HERE</b>                                       |                               | <u>10/02/2013</u>                      |
|                                                        | Signature of actuary          | Date                                   |
| <u>CHRISTOPHER L. META</u>                             |                               | <u>11-07107</u>                        |
|                                                        | Type or print name of actuary | Most recent enrollment number          |
| <u>PRINCIPAL FINANCIAL GROUP</u>                       |                               | <u>412-394-6334</u>                    |
|                                                        | Firm name                     | Telephone number (including area code) |
| <u>PO BOX 9394</u><br><u>DES MOINES, IA 50306-9394</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) .....                                     | 54957                 | 0                      |
| 8                                                       | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                  | 54957                 | 0                      |
| 9                                                       | Amount remaining (line 7 minus line 8) .....                                                                                        | 0                     | 0                      |
| 10                                                      | Interest on line 9 using prior year's actual return of <u>2.12</u> % .....                                                          | 0                     | 0                      |
| 11                                                      | Prior year's excess contributions to be added to prefunding balance:                                                                |                       |                        |
|                                                         | a Present value of excess contributions (line 38a from prior year) .....                                                            |                       | 0                      |
|                                                         | b Interest on (a) using prior year's effective interest rate of <u>6.23</u> % except as otherwise provided (see instructions) ..... |                       | 0                      |
|                                                         | c Total available at beginning of current plan year to add to prefunding balance .....                                              |                       | 0                      |
|                                                         | d Portion of (c) to be added to prefunding balance .....                                                                            |                       | 0                      |
| 12                                                      | Other reductions in balances due to elections or deemed elections .....                                                             | 0                     | 0                      |
| 13                                                      | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                  | 0                     | 0                      |

| Part III Funding Percentages |                                                                                                                                                                  |    |         |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|
| 14                           | Funding target attainment percentage .....                                                                                                                       | 14 | 88.67 % |
| 15                           | Adjusted funding target attainment percentage .....                                                                                                              | 15 | 88.67 % |
| 16                           | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | 16 | 81.08 % |
| 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<br>(MM-DD-YYYY)                                                          | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 04/15/2013                                                                        | 15412                             | 0                               |                          |                                   |                                 |
| 07/29/2013                                                                        | 15412                             | 0                               |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 | Totals ►                 | 18(b)                             | 30824                           |
|                                                                                   |                                   |                                 |                          | 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                                                                 | 26617 |
| 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                                                                 | 0     |
| 20 Quarterly contributions and liquidity shortfalls:                                                                          |                                                                     |       |
| a Did the plan have a "funding shortfall" for the prior year? .....                                                           | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |       |
| b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....              | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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**

|                                                                                                                                                                                              |                       |                       |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                       |                       |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>5.54% | 2nd segment:<br>6.85% | 3rd segment:<br>7.52 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....                                                                                                                                                  |                       |                       |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                       |                       |                        | <b>22</b> 65                                        |
| <b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                       |                       |                        |                                                     |

**Part VI Miscellaneous Items**

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

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

|                                                                                                                                     |           |       |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------|-------|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                           | <b>28</b> | 86214 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... | <b>29</b> | 26617 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                   | <b>30</b> | 59597 |

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                           | <b>31a</b>          | 25000              |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 1204055             | 32009              |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> 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 ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...                                                            | <b>34</b>           | 57009              |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                | 0                   | 0                  | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  | <b>36</b>           | 57009              |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  | <b>37</b>           | 0                  |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>          | 0                  |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 0                  |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 57009              |               |
| <b>40</b> Unpaid minimum required contributions for all years.....                                                                                                                   | <b>40</b>           | 116606             |               |

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

|                                                                                                |                                                                                                                                    |   |  |
|------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|---|--|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |                                                                                                                                    |   |  |
| <b>a</b> Schedule elected .....                                                                | <input checked="" type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |   |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input checked="" type="checkbox"/> 2011 |   |  |
| <b>42</b> Amount of acceleration adjustment .....                                              | <b>42</b>                                                                                                                          | 0 |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... | <b>43</b>                                                                                                                          | 0 |  |

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

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

|                                                                                 |                                                             |     |
|---------------------------------------------------------------------------------|-------------------------------------------------------------|-----|
| <b>A</b> Name of plan<br>ART IRON, INC. EMPLOYEES' PENSION PLAN                 | <b>B</b> Three-digit plan number (PN) ▶                     | 003 |
|                                                                                 |                                                             |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>ART IRON, INC. | <b>D</b> Employer Identification Number (EIN)<br>34-4178620 |     |

**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  
PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

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

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

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

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

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 13 50 64               | CONTRACT ADMINISTRATOR                                                                            | 68166                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

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

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

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

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

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

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

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

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

**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<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
|                                                                     |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
|                                                                     |                                                                                                                                                                    |                                           |

  

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

  

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

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                               |                                                                                                                                                                                                                              |                                                                                                                                                                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><div style="border: 1px solid black; padding: 5px; font-size: 1.2em; font-weight: bold;">2012</div><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

|                                                                                               |                                                                            |            |
|-----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><u>ART IRON, INC. EMPLOYEES' PENSION PLAN</u>                        | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> | <u>003</u> |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>ART IRON, INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><br><u>34-4178620</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) |                                                                                                   |

|                                                                                           |                               |                                                                                                                                                      |  |  |
|-------------------------------------------------------------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MIDCAP VALUE III SA-R6</u>         |                               |                                                                                                                                                      |  |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                                                      |  |  |
| <b>c</b> EIN-PN <u>42-0127290-022</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>46538</u></span>  |  |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN INTL EMERG MARKETS SA-R6</u>       |                               |                                                                                                                                                      |  |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                                                      |  |  |
| <b>c</b> EIN-PN <u>42-0127290-013</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>64401</u></span>  |  |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LGCAP VALUE SEP ACCT-R6</u>        |                               |                                                                                                                                                      |  |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                                                      |  |  |
| <b>c</b> EIN-PN <u>42-0127290-019</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>153895</u></span> |  |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LGCAP GROWTH SEP ACCT-R6</u>       |                               |                                                                                                                                                      |  |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                                                      |  |  |
| <b>c</b> EIN-PN <u>42-0127290-018</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>0</u></span>      |  |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN U.S. PROPERTY SEP ACCT-R6</u>      |                               |                                                                                                                                                      |  |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                                                      |  |  |
| <b>c</b> EIN-PN <u>42-0127290-027</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>200699</u></span> |  |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN BOND AND MORTGAGE SA-R6</u>        |                               |                                                                                                                                                      |  |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                                                      |  |  |
| <b>c</b> EIN-PN <u>42-0127290-005</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>893664</u></span> |  |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LGCAP S&amp;P 500 INDEX SA-R6</u>  |                               |                                                                                                                                                      |  |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                                                      |  |  |
| <b>c</b> EIN-PN <u>42-0127290-016</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>133684</u></span> |  |  |

|                                                                                    |                        |                                                                                                             |
|------------------------------------------------------------------------------------|------------------------|-------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INTL I SEPARATE ACCT-R6        |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY |                        |                                                                                                             |
| <b>c</b> EIN-PN 42-0127290-048                                                     | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 100532  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP GROWTH III SA-R6        |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY |                        |                                                                                                             |
| <b>c</b> EIN-PN 42-0127290-026                                                     | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 42727   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP GROWTH I SA-R6        |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY |                        |                                                                                                             |
| <b>c</b> EIN-PN 42-0127290-070                                                     | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 44315   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGE CAP GROWTH I SA-R6       |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY |                        |                                                                                                             |
| <b>c</b> EIN-PN 42-0127290-066                                                     | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 297157  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGE CAP VALUE III SA-R6      |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY |                        |                                                                                                             |
| <b>c</b> EIN-PN 42-0127290-068                                                     | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0       |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP VALUE II SA-R6        |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY |                        |                                                                                                             |
| <b>c</b> EIN-PN 42-0127290-096                                                     | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 46827   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN HIGH YIELD I SEP ACCT-R6       |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY |                        |                                                                                                             |
| <b>c</b> EIN-PN 42-0127290-101                                                     | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 247000  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN CORE PLUS BOND I SA-R6         |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY |                        |                                                                                                             |
| <b>c</b> EIN-PN 42-0127290-115                                                     | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1068895 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL OVERSEAS SEP ACCT-R6      |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY |                        |                                                                                                             |
| <b>c</b> EIN-PN 42-0127290-116                                                     | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 163139  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN EQUITY INCOME SA-R6            |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY |                        |                                                                                                             |
| <b>c</b> EIN-PN 42-0127290-120                                                     | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 150244  |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: **PRINCIPAL DIV REAL ASSET SA-R6****b** Name of sponsor of entity listed in (a): **PRINCIPAL LIFE INSURANCE COMPANY**

|                                       |                               |                                                                                                                   |
|---------------------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <b>42-0127290-123</b> | <b>d</b> Entity code <b>P</b> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>202238</b> |
|---------------------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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  
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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

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><div style="border: 1px solid black; padding: 5px; font-size: 1.2em; font-weight: bold;">2012</div><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                                                                                                                   |
| <b>A</b> Name of plan<br><u>ART IRON, INC. EMPLOYEES' PENSION PLAN</u>                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                              | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> <u>003</u>                                                                                             |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>ART IRON, INC.</u>                                                                                                                                                                                   |                                                                                                                                                                                                                                                                              | <b>D</b> Employer Identification Number (EIN)<br><br><u>34-4178620</u>                                                                                                            |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement                                                              |                 | (a) Beginning of Year | (b) End of Year |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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. |                                                                                            |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Assets</b>                                                                              |                 |                       |                 |
| <b>a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Total noninterest-bearing cash .....                                                       | <b>1a</b>       |                       |                 |
| <b>b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Receivables (less allowance for doubtful accounts):                                        |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1) Employer contributions .....                                                           | <b>1b(1)</b>    | 0                     | 30824           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (2) Participant contributions .....                                                        | <b>1b(2)</b>    | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) Other.....                                                                             | <b>1b(3)</b>    | 0                     | 0               |
| <b>c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | General investments:                                                                       |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1) Interest-bearing cash (include money market accounts & certificates of deposit) .....  | <b>1c(1)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (2) U.S. Government securities.....                                                        | <b>1c(2)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (A) Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (B) All other.....                                                                         | <b>1c(3)(B)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (4) Corporate stocks (other than employer securities):                                     |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (A) Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (B) Common .....                                                                           | <b>1c(4)(B)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (5) Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (6) Real estate (other than employer real property) .....                                  | <b>1c(6)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (7) Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (8) Participant loans .....                                                                | <b>1c(8)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (9) Value of interest in common/collective trusts.....                                     | <b>1c(9)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (10) Value of interest in pooled separate accounts.....                                    | <b>1c(10)</b>   | 3607859               | 3855954         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (11) Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (12) Value of interest in 103-12 investment entities .....                                 | <b>1c(12)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (13) Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (14) Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (15) Other .....                                                                           | <b>1c(15)</b>   |                       |                 |

| <b>1d</b> Employer-related investments:                              |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 3607859               | 3886778         |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> | 0 |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> | 0 |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> | 0 |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> | 0 |   |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                           |           |         |         |
|-----------------------------------------------------------|-----------|---------|---------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 3607859 | 3886778 |
|-----------------------------------------------------------|-----------|---------|---------|

**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 |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 30824      |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 0          |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> | 0          |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 30824     |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> | 0          |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> | 0          |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> | 0          |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> | 0          |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> |            |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> | 0          |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 0         |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> | 0          |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> | 0          |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 0          |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 0         |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            | 0         |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> | 0          |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> | 0          |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 0         |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> | 0          |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> | 0          |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            | 0         |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                             | 2b(6)  |            | 0         |
| (7) Net investment gain (loss) from pooled separate accounts .....                             | 2b(7)  |            | 1063655   |
| (8) Net investment gain (loss) from master trust investment accounts .....                     | 2b(8)  |            | 0         |
| (9) Net investment gain (loss) from 103-12 investment entities .....                           | 2b(9)  |            | 0         |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)..... | 2b(10) |            | 0         |
| c Other income.....                                                                            | 2c     |            | 0         |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 1094479   |

**Expenses**

|                                                                                     |       |        |        |
|-------------------------------------------------------------------------------------|-------|--------|--------|
| e Benefit payment and payments to provide benefits:                                 |       |        |        |
| (1) Directly to participants or beneficiaries, including direct rollovers .....     | 2e(1) | 741335 |        |
| (2) To insurance carriers for the provision of benefits .....                       | 2e(2) | 0      |        |
| (3) Other .....                                                                     | 2e(3) | 14734  |        |
| (4) Total benefit payments. Add lines 2e(1) through (3).....                        | 2e(4) |        | 756069 |
| f Corrective distributions (see instructions) .....                                 | 2f    |        | 0      |
| g Certain deemed distributions of participant loans (see instructions).....         | 2g    |        |        |
| h Interest expense.....                                                             | 2h    |        |        |
| i Administrative expenses: (1) Professional fees .....                              | 2i(1) | 34641  |        |
| (2) Contract administrator fees .....                                               | 2i(2) | 24850  |        |
| (3) Investment advisory and management fees .....                                   | 2i(3) | 0      |        |
| (4) Other .....                                                                     | 2i(4) | 0      |        |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                 | 2i(5) |        | 59491  |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |        | 815560 |

**Net Income and Reconciliation**

|                                                         |       |  |        |
|---------------------------------------------------------|-------|--|--------|
| k Net income (loss). Subtract line 2j from line 2d..... | 2k    |  | 278919 |
| l Transfers of assets:                                  |       |  |        |
| (1) To this plan.....                                   | 2l(1) |  | 0      |
| (2) From this plan .....                                | 2l(2) |  | 0      |

**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: CLIFTON LARSON ALLEN LLP

(2) EIN: 41-0746749

**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  | 0      |
| 4b |     | X  | 0      |

|                                                                                                                                                                                                                              | Yes | No | Amount |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
| <b>c</b> 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  | 0      |
| <b>d</b> 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  | 0      |
| <b>e</b> Was this plan covered by a fidelity bond?.....                                                                                                                                                                      | X   |    | 500000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                      |     | X  |        |
| <b>g</b> 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  |        |
| <b>h</b> 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  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....                                                                | X   |    |        |
| <b>j</b> 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   |    |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....                                                           |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                           |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....                                                                                                  |     | X  |        |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....                                     |     |    |        |

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

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

**5b(1)** Name of plan(s)

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

## Part V Trust Information (optional)

**6a** Name of trust

**6b** Trust's EIN

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2012</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

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

|                                                                                        |                                                                    |
|----------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>ART IRON, INC. EMPLOYEES' PENSION PLAN</u>                 | <b>B</b> Three-digit plan number (PN) ▶<br><u>003</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>ART IRON, INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>34-4178620</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |          |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> | <u>0</u> |
| <b>2</b> 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):<br><br>EIN(s): <u>42-0127290</u> |          |          |
| <b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>                                                                                                                                                                                            |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> | <u>0</u> |

|                |                                                                                                                                                                              |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (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) |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                           |                              |                             |                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....                                                                                                                                                                                                                                                       | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A |
| <b>If the plan is a defined benefit plan, go to line 8.</b>                                                                                                                                                                                                                                                                                                               |                              |                             |                                         |
| <b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____<br><b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b> |                              |                             |                                         |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                                                                                                                            | <b>6a</b>                    |                             |                                         |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                                | <b>6b</b>                    |                             |                                         |
| <b>c</b> 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).....                                                                                                                                                                                                                           | <b>6c</b>                    |                             |                                         |
| <b>If you completed line 6c, skip lines 8 and 9.</b>                                                                                                                                                                                                                                                                                                                      |                              |                             |                                         |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                                                                                                                        | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A            |
| <b>8</b> 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?.....                                                                                                | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                   |                                   |                               |                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input checked="" type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                             |                              |                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.)..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                              | <input type="checkbox"/> Yes | <input type="checkbox"/> 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:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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): \_\_\_\_\_

**ART IRON, INC. EMPLOYEES' PENSION  
PLAN AND TRUST  
Toledo, Ohio**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTAL INFORMATION  
December 31, 2012 and 2011**

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## **INDEPENDENT AUDITORS' REPORT**

The Advisory Committee  
Art Iron, Inc. Employees' Pension  
Plan and Trust  
Toledo, Ohio

### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of Art Iron, Inc. Employees' Pension Plan and Trust (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* 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 4 which was certified by Principal Life Insurance Company, the custodian for the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2012 and 2011, that the information provided to the plan administrator by the custodian is complete and accurate.

### ***Disclaimer of Opinion***

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

The Advisory Committee  
Art Iron, Inc. Employees' Pension  
Plan and Trust

***Emphasis-of-Matter Regarding Going Concern***

The accompanying financial statements have been prepared assuming that the Plan will continue as a going concern. As discussed in Note 2 to the financial statements, management has expressed their intent to terminate the Plan based on the underfunded status, required contributions, and lack of sponsor resources to meet funding requirements. These conditions raise substantial doubt about the Plan's ability to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to that matter.

***Other Matter***

The supplemental schedules of assets (held at end of year) and reportable transactions as of or for the year ended December 31, 2012, are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on the supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodian, 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.

*CliftonLarsonAllen LLP*

Toledo, Ohio  
October 10, 2013

**ART IRON, INC. EMPLOYEES' PENSION PLAN AND TRUST**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**  
**December 31, 2012 and 2011**

|                                          | <u><b>2012</b></u>                | <u><b>2011</b></u>                |
|------------------------------------------|-----------------------------------|-----------------------------------|
| <b>ASSETS</b>                            |                                   |                                   |
| Investments at fair value                | \$ 9,569,887                      | \$ 9,307,058                      |
| Receivable – employer contribution       | <u>30,824</u>                     | <u>-</u>                          |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b> | <u><u><b>\$ 9,600,711</b></u></u> | <u><u><b>\$ 9,307,058</b></u></u> |

The accompanying notes are an integral part of the financial statements.

**ART IRON, INC. EMPLOYEES' PENSION PLAN AND TRUST**  
**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**  
**Years Ended December 31, 2012 and 2011**

|                                                                       | <u><b>2012</b></u>  | <u><b>2011</b></u>  |
|-----------------------------------------------------------------------|---------------------|---------------------|
| <b>ADDITIONS TO NET ASSETS AVAILABLE FOR BENEFITS</b>                 |                     |                     |
| Investment income:                                                    |                     |                     |
| Net appreciation in fair value of pooled separate investment accounts | \$ 1,063,655        | \$ 197,354          |
| Employer contributions                                                | <u>30,824</u>       | <u>64,620</u>       |
| Total additions                                                       | <u>1,094,479</u>    | <u>261,974</u>      |
| <b>DEDUCTIONS FROM NET ASSETS AVAILABLE FOR BENEFITS</b>              |                     |                     |
| Benefits paid to participants or their beneficiaries                  | 741,335             | 708,447             |
| Administrative expenses                                               | <u>59,491</u>       | <u>24,889</u>       |
| Total deductions                                                      | <u>800,826</u>      | <u>733,336</u>      |
| Net increase (decrease)                                               | 293,653             | (471,362)           |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b>                              |                     |                     |
| Beginning of year                                                     | <u>9,307,058</u>    | <u>9,778,420</u>    |
| End of year                                                           | <u>\$ 9,600,711</u> | <u>\$ 9,307,058</u> |

The accompanying notes are an integral part of the financial statements.

**ART IRON, INC. EMPLOYEES' PENSION PLAN AND TRUST**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2012 and 2011**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Significant accounting policies followed in preparing the financial statements of the Art Iron, Inc. Employees' Pension Plan and Trust (the Plan) are presented below.

**Basis of Accounting**

The accompanying financial statements of the Plan have been prepared using an accrual method of accounting.

**Use of Estimates in Preparing Financial Statements**

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

**Investment Valuation and Income Recognition**

Investments are reported at fair value. Fair value is defined as the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. See Note 6 for discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis.

Interest income is recorded on the accrual basis. The net appreciation (depreciation) in fair value of pooled separate investment accounts includes interest, dividends, and realized and unrealized gains and losses on investments purchased, sold and held during the year.

**Payment of Benefits**

Benefit payments to participants or their beneficiaries are recorded upon payment.

**Administrative Expenses**

Administrative expenses represent PBGC premiums and charges from Principal for recordkeeping, actuarial and investment management services. All other administrative costs incurred in connection with the Plan, including internal costs, are paid by Art Iron, Inc.

**Subsequent Events**

Management evaluated subsequent events through October 10, 2013, the date the financial statements were available to be issued. Events or transactions occurring after December 31, 2012, but prior to October 10, 2013 that provided additional evidence about conditions that existed at December 31, 2012, have been recognized in the financial statements for the year ended December 31, 2012. Events or transactions that provided evidence about conditions that did not exist at December 31, 2012 but arose before the financial statements were available to be issued, have not been recognized in the financial statements for the year ended December 31, 2012.

**ART IRON, INC. EMPLOYEES' PENSION PLAN AND TRUST**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2012 and 2011**

**NOTE 2 - GOING CONCERN**

The financial statements and supplemental schedules of the Plan have been prepared assuming that Art Iron, Inc. (the Company), the Plan's sponsor, will continue as a going concern. Due to the significant decline in the construction sector, the Company has experienced recurring losses, a lack of working capital and significant decline in backlog which raises substantial doubt about the Company's ability to continue as a going concern. During 2012 and 2011, the Company did not contribute the minimum funding as required under ERISA. In September 2013, management has expressed their intent to terminate the Plan, though no formal action has yet been taken. The aforementioned raises substantial doubt about the Plan's continuation. No provision for the preceding uncertainty has been made in the Plan's financial statements.

**NOTE 3 - DESCRIPTION OF PLAN**

The following is a brief description of the Plan. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

**General**

The Plan is a non-contributory defined benefit pension plan sponsored by the Company which provides eligibility for all full-time employees of the Company who are not members of a collective bargaining unit, have attained age 21 and completed one year of continuous service (as defined). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective December 31, 2002, the Board of Directors of the Company elected to freeze benefits under the Plan as further described in Note 7.

**Funding Policy**

The Company should contribute to the Plan amounts sufficient to provide the Plan with assets with which to pay benefits to participants. The contributions of the Company are designed to fund the Plan's normal cost requirement and to amortize the past service liability based on the prospective compensation of a participant, assuming retirement at age 65.

**Benefits**

Under the terms of the Plan, participants are eligible for monthly benefit payments upon reaching age 65 with a minimum of five years of service. Monthly benefit payments are determined by multiplying the years of credited service by .8% of the participant's average monthly salary for the highest five consecutive years of the last ten years, up to covered compensation, plus 1.2 % of any excess average pay over covered compensation. Covered compensation is defined as the average maximum taxable social security wage base as of the participant's 65th birthday. The Plan also provides for early retirement, late retirement, disability and death benefits.

**Vesting**

If a participant's employment with the Company ends before rendering five years of service for any reason other than normal or early retirement, they forfeit their right to receive any pension benefit. Once five years of service have been completed, a participant is 100% vested.

**ART IRON, INC. EMPLOYEES' PENSION PLAN AND TRUST**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2012 and 2011**

**NOTE 3 - DESCRIPTION OF PLAN (CONTINUED)**

**Reclassifications**

Certain amounts in the 2011 financial statements have been reclassified to conform with the 2012 presentation. These reclassifications do not affect net assets available for benefits as previously reported.

**NOTE 4 - SUMMARY OF INFORMATION CERTIFIED BY THE CUSTODIAN**

Under the terms of an Immediate Participation Guarantee Contract between Principal and the Plan, Principal manages the assets held by it on behalf of the Plan. Principal has been granted discretionary authority concerning purchases and sales of investments within guidelines established by the Advisory Committee of the Plan.

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA.

The following information included in the financial statements and supplemental schedules has been certified by Principal as complete and accurate:

- Pooled separate investment accounts amounting to \$9,569,887 at December 31, 2012 and \$9,307,058 at December 31, 2011.
- Net appreciation in fair value of pooled separate accounts amounting to \$1,063,655 and \$197,354 for the years ended December 31, 2012 and 2011, respectively.

The Plan's independent auditors did not perform any auditing procedures with respect to the preceding information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

**NOTE 5 - INVESTMENTS**

The fair value of individual investments that represent 5% or more of the Plan's net assets available for benefits at December 31, 2012 and 2011, are as follows:

|                                      | <b><u>2012</u></b> | <b><u>2011</u></b> |
|--------------------------------------|--------------------|--------------------|
| Principal Life Insurance Company:    |                    |                    |
| Pooled separate investment accounts: |                    |                    |
| Bond and Mortgage                    | \$ 2,217,868       | \$ 2,289,137       |
| Core Plus Bond I                     | 2,652,854          | 2,487,587          |
| High Yield I                         | 612,977            | 570,656            |
| US Property                          | 498,110            | 560,292            |
| Large Cap Growth I                   | 737,529            | -                  |
| Diversified Real Estate              | 501,933            | -                  |

**ART IRON, INC. EMPLOYEES' PENSION PLAN AND TRUST**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2012 and 2011**

**NOTE 6 - FAIR VALUE MEASUREMENTS**

*Fair Value Measurements*, FASB ASC 820-10 (ASC 820-10) defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820-10 are described below:

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

**Level 2** Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets of the Plan measured at fair value at December 31, 2012 and 2011:

*Pooled Separate Accounts – Level 1:* Valued at the closing price reported on the active market on which the individual securities held by the accounts are traded.

*Pooled Separate Accounts – Level 2:* Valued at the closing price reported of similar assets or other observable market data.

*Pooled Separate Accounts – Level 3:* Consists of investment in Principal Life Insurance Company U.S. Property Separate Account which assets consist mostly of real estate investments with values based upon independent appraisals.

**ART IRON, INC. EMPLOYEES' PENSION PLAN AND TRUST**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2012 and 2011**

**NOTE 6 - FAIR VALUE MEASUREMENTS (CONTINUED)**

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

The following table sets forth by level, within the fair value hierarchy, the Plan's pooled separate accounts at fair value as of December 31, 2012 and 2011 (all measured on a recurring basis):

| <b><u>2012</u></b>                    | <b><u>Level 1</u></b> | <b><u>Level 2</u></b> | <b><u>Level 3</u></b> | <b><u>Total</u></b> |
|---------------------------------------|-----------------------|-----------------------|-----------------------|---------------------|
| Pooled separate accounts:             |                       |                       |                       |                     |
| Balanced/asset allocation             | \$ -                  | \$ 501,933            | \$ -                  | \$ 501,933          |
| Fixed income                          | -                     | 5,981,810             | -                     | 5,981,810           |
| International equity                  | -                     | 814,213               | -                     | 814,213             |
| Large U.S. equity                     | -                     | 1,824,170             | -                     | 1,824,170           |
| Small/mid U.S. equity                 | -                     | 447,761               | -                     | 447,761             |
| <b>Total pooled separate accounts</b> | <b>\$ -</b>           | <b>\$ 9,569,887</b>   | <b>\$ -</b>           | <b>\$ 9,569,887</b> |

| <b><u>2011</u></b>                    |             |                     |             |                     |
|---------------------------------------|-------------|---------------------|-------------|---------------------|
| Pooled separate accounts:             |             |                     |             |                     |
| Balanced/asset allocation             | \$ -        | \$ 382,031          | \$ -        | \$ 382,031          |
| Fixed income                          | -           | 5,907,672           | -           | 5,907,672           |
| International equity                  | -           | 735,330             | -           | 735,330             |
| Large U.S. equity                     | -           | 1,827,786           | -           | 1,827,786           |
| Small/mid U.S. equity                 | -           | 454,239             | -           | 454,239             |
| <b>Total pooled separate accounts</b> | <b>\$ -</b> | <b>\$ 9,307,058</b> | <b>\$ -</b> | <b>\$ 9,307,058</b> |

The following table sets forth additional disclosures for the fair value measurement of investments in certain entities that calculate NAV per share (or its equivalent) as of December 31:

|                           | <b><u>2012</u></b>  | <b><u>2011</u></b>  | <b><u>Unfunded</u></b>    | <b><u>Redemption</u></b> | <b><u>Redemption</u></b>    |
|---------------------------|---------------------|---------------------|---------------------------|--------------------------|-----------------------------|
|                           | <b><u>Fair</u></b>  | <b><u>Fair</u></b>  | <b><u>commitments</u></b> | <b><u>frequency</u></b>  | <b><u>notice period</u></b> |
|                           | <b><u>value</u></b> | <b><u>value</u></b> |                           |                          |                             |
| Pooled separate accounts: |                     |                     |                           |                          |                             |
| Balanced/asset allocation | \$ 501,933          | \$ 382,031          | \$ -                      | Daily                    | Daily                       |
| Fixed income              | 5,981,810           | 5,907,672           | -                         | Daily                    | Daily                       |
| International equity      | 814,213             | 735,330             | -                         | Daily                    | Daily                       |
| Large U.S. equity         | 1,824,170           | 1,827,786           | -                         | Daily                    | Daily                       |
| Small/mid U.S. equity     | 447,761             | 454,239             | -                         | Daily                    | Daily                       |

**ART IRON, INC. EMPLOYEES' PENSION PLAN AND TRUST**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2012 and 2011**

**NOTE 6 - FAIR VALUE MEASUREMENTS (CONTINUED)**

Following is a description of the nature and risks of the categories of assets by major security type:

*Balanced/Asset Allocation:* The asset class is generally comprised of a combination of fixed income and equity investment options. These investment options may include balanced, asset allocation, target-date, and target-risk investment options. Although typically lower risk than investment options that invest solely in equities, all investment options in this category have the potential to lose value.

*Fixed Income:* This asset is generally comprised of investment options that invest in bonds, or debt of a company or government entity (including U.S. and Non-U.S.). It may also include real estate investment options that directly own property. These investment options typically carry more risk than short-term fixed income investment options (including for real estate investment options, liquidity risk), but less overall risk than equities.

*International Equity:* This asset class is comprised of investment options that invest in stocks, or shares of ownership in companies with their principal place of business or office outside the United States. These investment options often carry more risk than U.S. equity investment options but may have the potential for higher returns. There may be an appropriate choice for long-term investors who are seeking the potential for growth.

*Large U.S. Equity:* This asset class is generally comprised of investment options that invest in stocks, or shares of ownership in large, well-established, U.S. companies. These investment options typically carry more risk than fixed income investment options but have the potential for higher returns over longer time periods. They may be an appropriate choice for long-term investors who are seeking the potential for growth.

*Small/Mid U.S. Equity:* This asset class is generally comprised of investment options that invest in stocks, or shares of ownership in small to medium-sized U.S. companies. These investment options typically carry more risk than larger U.S. equity investment options but have the potential for higher returns. They may be an appropriate choice to long-term investors who are seeking the potential for growth.

The table below sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2011:

|                                   | <b><u>U.S. Property<br/>Separate Account</u></b> |
|-----------------------------------|--------------------------------------------------|
| <b>Balance, beginning of year</b> | \$ 386,345                                       |
| Realized and unrealized gains     | 64,024                                           |
| Deposits/transfers                | 109,923                                          |
| Reclassification                  | <u>(560,292)</u>                                 |
| <b>Balance, end of year</b>       | <u>\$ -</u>                                      |

**ART IRON, INC. EMPLOYEES' PENSION PLAN AND TRUST**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2012 and 2011**

**NOTE 6 - FAIR VALUE MEASUREMENTS (CONTINUED)**

On September 26, 2008, Principal Life Insurance Company placed contractual limitations on the withdrawal of funds from their U.S. Property Separate Account (USPSA). The limitations delay the payment of most withdrawal requests until the liquidity of USPSA increases which is dependent on the economic environment and its impact on the real estate markets. On March 25, 2011, limitations on withdrawals from Principal's USPSA were removed and the pooled separate account was reclassified to a Level 2 fair value hierarchy.

**NOTE 7 - ACTUARIAL INFORMATION**

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

Actuarial computations for the Plan were made by enrolled actuaries of Principal. Significant assumptions underlying the actuarial computations for 2012 and 2011 include:

- Assumed discount rate of return 6.25% for 2012 and 7.25% for 2011;
- Assumed rate of return on investments of 7.25% for 2012 and 2011;
- Assumed mortality rate based on published statistical data;
- Assumed rate of withdrawal based on Company experience; and
- Assumed retirement when eligible, according to the Plan document.

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

Effective for the year ending December 31, 2012, the Plan elected to present the actuarial present value of accumulated plan benefits as of the beginning of the year. Based on the actuarial information available as of January 1, 2012 and 2011, the actuarial present value of accumulated plan benefits is summarized as follows:

|                                                                   | <u><b>2012</b></u>         | <u><b>2011</b></u>         |
|-------------------------------------------------------------------|----------------------------|----------------------------|
| Vested benefits:                                                  |                            |                            |
| Participants currently receiving benefits                         | \$ 6,650,846               | \$ 5,894,475               |
| Other participants                                                | <u>4,718,226</u>           | <u>4,297,457</u>           |
| <b>Total actuarial present value of accumulated plan benefits</b> | <u><b>\$11,369,072</b></u> | <u><b>\$10,191,932</b></u> |

**ART IRON, INC. EMPLOYEES' PENSION PLAN AND TRUST**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2012 and 2011**

**NOTE 7 - ACTUARIAL INFORMATION (CONTINUED)**

Changes in the actuarial present value of accumulated plan benefits for the years ended December 31, 2012 and 2011 are summarized as follows:

|                                                                            | <u>2012</u>                 | <u>2011</u>                 |
|----------------------------------------------------------------------------|-----------------------------|-----------------------------|
| Actuarial present value of accumulated plan benefits at beginning of year  | \$ 10,191,932               | \$ 10,002,450               |
| Increase (decrease) attributable to:                                       |                             |                             |
| Benefits accumulated and actuarial experience gain or loss                 | 132,596                     | 134,842                     |
| Interest due to decrease in the discount period                            | 713,683                     | 702,117                     |
| Benefits paid                                                              | (708,447)                   | (647,477)                   |
| Changes in actuarial assumptions                                           | <u>1,039,308</u>            | <u>-</u>                    |
| Net increase                                                               | <u>1,177,140</u>            | <u>189,482</u>              |
| <b>Actuarial present value of accumulated plan benefits at end of year</b> | <u><b>\$ 11,369,072</b></u> | <u><b>\$ 10,191,932</b></u> |

**NOTE 8 - PLAN TERMINATION**

As discussed in Note 2, the Company has expressed any intent to terminate the Plan. Under provisions of ERISA, if the Plan is terminated the Company may be obligated to make termination payments to the Plan, and participants may be eligible for continuation of benefits under insurance provided by the Pension Benefit Guaranty Corporation (PBGC). However, the PBGC does not guarantee all types of benefits 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. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees. 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.

The Board of Directors of the Company approved on December 26, 2002 the decision to freeze all benefits under the Plan effective December 31, 2002, subject to the provisions set forth in ERISA. As a result, all participants who were 100% vested at December 31, 2002 cease to accrue additional credited service years. However, participants who were not 100% vested at December 31, 2002 accrued credited service years for vesting purposes only.

**NOTE 9 - PARTY-IN-INTEREST TRANSACTIONS**

All of the Plan's investments are pooled separate accounts managed by Principal. Therefore, these transactions qualify as party-in-interest. Fees paid by the Plan to Principal for recordkeeping, actuarial, and investment management services amounted to \$24,850 and \$24,889 for the years ended December 31, 2012 and 2011, respectively.

**ART IRON, INC. EMPLOYEES' PENSION PLAN AND TRUST**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2012 and 2011**

**NOTE 10 - TAX STATUS**

Through a favorable determination letter dated June 5, 2003, the Internal Revenue Service has determined that the Plan, as amended and restated effective February 18, 2002, is qualified under Section 401(a) of the Internal Revenue Code and exempt from federal income taxes under Section 501(a) of the Internal Revenue Code. The Plan has since been amended, however, the plan administrator believes that the Plan continues to qualify as a tax-exempt plan.

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 the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examination for year prior to 2009.

**NOTE 11 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500**

For purposes of preparing the Plan's Form 5500, Principal excludes certain allocated assets from the Plan's net assets and changes in such net assets. However, for financial reporting purposes such assets do not meet the definition of "allocated contracts" under FASB ASC 960, "Accounting and Reporting by Defined Benefit Pension Plans", and therefore, are included in the Plan's net assets available for benefits and changes therein.

The reconciliation of certain amounts as presented in the accompanying financial statements to amounts as presented on Form 5500 as of and for the years ended December 31, 2012 and 2011, is as follows:

|                                                                                             | <u><b>2012</b></u>         | <u><b>2011</b></u>         |
|---------------------------------------------------------------------------------------------|----------------------------|----------------------------|
| Net assets available for benefits, as reported on Form 5500                                 | \$ 3,886,778               | \$ 3,607,859               |
| Net assets allocated by the actuary for participants<br>currently receiving benefits        | <u>5,713,933</u>           | <u>5,699,199</u>           |
| <b>Net assets available for benefits, as reported herein</b>                                | <u><b>\$ 9,600,711</b></u> | <u><b>\$ 9,307,058</b></u> |
| Net increase (decrease) in net assets available for benefits,<br>as reported on Form 5500   | \$ 278,919                 | \$ (542,326)               |
| Net increase in allocated net assets                                                        | <u>14,734</u>              | <u>70,964</u>              |
| <b>Net increase (decrease) in net assets available for<br/>benefits, as reported herein</b> | <u><b>\$ 293,653</b></u>   | <u><b>\$ (471,362)</b></u> |

**ART IRON, INC. EMPLOYEES' PENSION PLAN AND TRUST**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2012 and 2011**

**NOTE 12 - RISKS AND UNCERTAINTIES**

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

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

This information is an integral part of the accompanying financial statements.

## **SUPPLEMENTAL INFORMATION**

**ART IRON, INC. EMPLOYEES' PENSION PLAN AND TRUST**  
**FEIN: 34-4178620 – PLAN NO. 003**  
**SCHEDULE H, LINE 4i –**  
**SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**December 31, 2012**

| (a) | (b)                                                                      | (c)                                                                                                             | (d)              | (e)                  |
|-----|--------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|------------------|----------------------|
|     | <u>Identity of issue, borrower, lessor, or similar party</u>             | <u>Description of investment, including maturity date, rate of interest, collateral, par, or maturity value</u> | <u>Cost</u>      | <u>Current value</u> |
|     | Principal Life Insurance Company – Flexible Pension Investment Contract: |                                                                                                                 |                  |                      |
|     | Unallocated accounts:                                                    |                                                                                                                 |                  |                      |
| *   | Bond and Mortgage                                                        | Pooled separate account, 828 units                                                                              | \$ 840,173       | \$ 893,664           |
| *   | Core Plus Bond I                                                         | Pooled separate account, 78,712 units                                                                           | 920,647          | 1,068,895            |
| *   | Large Cap Value                                                          | Pooled separate account, 5,063 units                                                                            | 141,021          | 153,895              |
| *   | High Yield I                                                             | Pooled separate account, 12,878 units                                                                           | 193,985          | 247,000              |
| *   | U.S. Property                                                            | Pooled separate account, 314 units                                                                              | 190,156          | 200,699              |
| *   | Overseas                                                                 | Pooled separate account, 12,675 units                                                                           | 142,169          | 163,139              |
| *   | Large Cap Growth I                                                       | Pooled separate account, 23,083 units                                                                           | 275,018          | 297,157              |
| *   | Equity Income                                                            | Pooled separate account, 8,976 units                                                                            | 130,532          | 150,244              |
| *   | Large Cap S & P 500                                                      | Pooled separate account, 2,184 units                                                                            | 116,080          | 133,684              |
| *   | International I                                                          | Pooled separate account, 2,914 units                                                                            | 93,069           | 100,532              |
| *   | Mid Cap Value III                                                        | Pooled separate account, 567 units                                                                              | 39,792           | 46,538               |
| *   | Mid Cap Growth III                                                       | Pooled separate account, 2,597 units                                                                            | 38,289           | 42,727               |
| *   | Small Cap Growth I                                                       | Pooled separate account, 3,184 units                                                                            | 38,680           | 44,315               |
| *   | Small Cap Value II                                                       | Pooled separate account, 2,926 units                                                                            | 39,848           | 46,827               |
| *   | Diversified Real Estate                                                  | Pooled separate account, 18,685 units                                                                           | 184,327          | 202,237              |
| *   | International Emerging Markets                                           | Pooled separate account, 1,109 units                                                                            | <u>55,215</u>    | <u>64,401</u>        |
|     | Total unallocated accounts                                               |                                                                                                                 | <u>3,439,001</u> | <u>3,855,954</u>     |

**ART IRON, INC. EMPLOYEES' PENSION PLAN AND TRUST**  
**FEIN: 34-4178620 – PLAN NO. 003**  
**SCHEDULE H, LINE 4i –**  
**SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**December 31, 2012**

| (a)                                                                      | (b)                                                                                                             | (c)         | (d)                        | (e) |
|--------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-------------|----------------------------|-----|
| <u>Identity of issue, borrower, lessor, or similar party</u>             | <u>Description of investment, including maturity date, rate of interest, collateral, par, or maturity value</u> | <u>Cost</u> | <u>Current value</u>       |     |
| Principal Life Insurance Company – Flexible Pension Investment Contract: |                                                                                                                 |             |                            |     |
| Allocated accounts:                                                      |                                                                                                                 |             |                            |     |
| * Bond and Mortgage                                                      | Pooled separate investment account                                                                              |             | \$ 1,324,204               |     |
| * Core Plus Bond I                                                       | Pooled separate investment account                                                                              |             | 1,583,959                  |     |
| * Large Cap Value                                                        | Pooled separate investment account                                                                              |             | 227,986                    |     |
| * High Yield I                                                           | Pooled separate investment account                                                                              |             | 365,977                    |     |
| * U.S. Property                                                          | Pooled separate investment account                                                                              |             | 297,410                    |     |
| * Overseas                                                               | Pooled separate investment account                                                                              |             | 241,814                    |     |
| * Large Cap Growth I                                                     | Pooled separate investment account                                                                              |             | 440,373                    |     |
| * Equity Income                                                          | Pooled separate investment account                                                                              |             | 222,672                    |     |
| * Large Cap S & P 500                                                    | Pooled separate investment account                                                                              |             | 198,159                    |     |
| * International I                                                        | Pooled separate investment account                                                                              |             | 148,905                    |     |
| * Mid Cap Value III                                                      | Pooled separate investment account                                                                              |             | 68,910                     |     |
| * Mid Cap Growth III                                                     | Pooled separate investment account                                                                              |             | 63,368                     |     |
| * Small Cap Growth I                                                     | Pooled separate investment account                                                                              |             | 65,710                     |     |
| * Small Cap Value II                                                     | Pooled separate investment account                                                                              |             | 69,367                     |     |
| * Diversified Real Estate                                                | Pooled separate investment account                                                                              |             | 299,696                    |     |
| * International Emerging Markets                                         | Pooled separate investment account                                                                              |             | <u>95,423</u>              |     |
| Total allocated accounts                                                 |                                                                                                                 |             | <u>5,713,933</u>           |     |
| <b>TOTAL ASSETS (HELD AT END OF YEAR)</b>                                |                                                                                                                 |             | <u><b>\$ 9,569,887</b></u> |     |

\* Party-in-interest

**NOTES:**

- (1) The above information has been certified as complete and accurate by Principal Life Insurance Company, custodian.
- (2) Principal Life Insurance Company does not provide unit or cost information for allocated investment accounts since such accounts are excluded from Form 5500, as discussed in Note 11 to the financial statements.
- (3) Units are rounded to the nearest whole unit.

**ART IRON, INC. EMPLOYEES' PENSION PLAN AND TRUST**  
**FEIN: 34-4178620 – PLAN NO. 003**  
**SCHEDULE H, LINE 4j –**  
**SCHEDULE OF REPORTABLE TRANSACTIONS**  
**Year Ended December 31, 2012**

| (b)<br>Description of asset<br>(include interest rate and<br>maturity in case of a loan) | (c)<br>Purchase<br>price | (d)<br>Selling<br>price | (g)<br>Cost of<br>asset | (i)<br>Net gain<br>or (loss) |
|------------------------------------------------------------------------------------------|--------------------------|-------------------------|-------------------------|------------------------------|
| <u>Category 3:</u>                                                                       |                          |                         |                         |                              |
| Principal Life Insurance Company –                                                       |                          |                         |                         |                              |
| * Core Plus Bond I                                                                       | \$ 150,702               | \$ 128,731              | \$ 113,885              | \$ 14,846                    |
| * Bond and Mortgage                                                                      | 737,149                  | 801,053                 | 760,417                 | 40,636                       |
| * U.S. Property                                                                          | 94,175                   | 129,494                 | 123,968                 | 5,526                        |
| * Large Cap Growth                                                                       | 244,540                  | 403,131                 | 382,666                 | 20,465                       |
| * Large Cap Value                                                                        | 349,934                  | 227,986                 | 208,913                 | 19,073                       |
| * Large Cap Growth I                                                                     | 367,077                  | 255,623                 | 227,817                 | 27,806                       |
| * Large Cap Value III                                                                    | 251,227                  | 413,290                 | 404,088                 | 9,202                        |

\* Party-in-interest

**NOTES:**

- (1) The above information has been certified as complete and accurate by Principal Life Insurance Company, custodian.
- (2) The purchase price and selling price represent the fair value of the securities at the time of purchase or sale, respectively.
- (3) The above transactions were executed directly with Principal Life Insurance Company. Such transactions are only those of the unallocated accounts since the allocated investment accounts are excluded from Form 5500, as discussed in Note 11 to the financial statements.
- (4) Columns (a), (e), (f), and (h) are not applicable.

Schedule SB, Line 26 - Schedule of Active Participant Data  
 ART IRON, INC. EMPLOYEES' PENSION PLAN  
 EIN 34-4178620 Plan No. 003

| Form 5500 - Schedule of Active Participation Data |         |        |        |          |          |          | Valuation Date 01/01/2012 |          |          |         |
|---------------------------------------------------|---------|--------|--------|----------|----------|----------|---------------------------|----------|----------|---------|
| YEARS OF CREDITED SERVICE                         |         |        |        |          |          |          |                           |          |          |         |
|                                                   | Under 1 | 1 to 4 | 5 to 9 | 10 to 14 | 15 to 19 | 20 to 24 | 25 to 29                  | 30 to 34 | 35 to 39 | 40 & up |
| Attained Age                                      | No.     | No.    | No.    | No.      | No.      | No.      | No.                       | No.      | No.      | No.     |
| Under 25                                          | 0       | 0      | 0      | 0        | 0        | 0        | 0                         | 0        | 0        | 0       |
| 25 to 29                                          | 0       | 0      | 0      | 0        | 0        | 0        | 0                         | 0        | 0        | 0       |
| 30 to 34                                          | 0       | 0      | 0      | 0        | 0        | 0        | 0                         | 0        | 0        | 0       |
| 35 to 39                                          | 0       | 0      | 0      | 0        | 0        | 0        | 0                         | 0        | 0        | 0       |
| 40 to 44                                          | 0       | 1      | 0      | 0        | 0        | 0        | 0                         | 0        | 0        | 0       |
| 45 to 49                                          | 0       | 0      | 0      | 2        | 0        | 0        | 0                         | 0        | 0        | 0       |
| 50 to 54                                          | 0       | 0      | 1      | 1        | 0        | 2        | 0                         | 0        | 0        | 0       |
| 55 to 59                                          | 0       | 0      | 0      | 1        | 1        | 0        | 0                         | 0        | 0        | 0       |
| 60 to 64                                          | 0       | 1      | 0      | 0        | 0        | 0        | 0                         | 1        | 0        | 0       |
| 65 to 69                                          | 0       | 0      | 0      | 0        | 0        | 0        | 0                         | 0        | 0        | 0       |
| 70 & up                                           | 0       | 0      | 0      | 0        | 0        | 0        | 0                         | 0        | 0        | 0       |

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods  
ART IRON, INC. EMPLOYEES' PENSION PLAN  
EIN 34-4178620 Plan No. 003

| Assumptions Prescribed by Law    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Mortality</b>                 | <p><u>During Benefit Payment Period</u><br/> IRS Prescribed Mortality - Optional Combined Table for Small Plans, male and female.</p> <p><u>Before Benefit Payment Period</u><br/> IRS Prescribed Mortality - Optional Combined Table for Small Plans, male and female.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Assumptions Selected by Actuary  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Asset Return</b>              | 6.25% for the current plan year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Expected Expense</b>          | \$25,000 included in Target Normal Cost.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Retirement Age</b>            | Normal Retirement Age as defined in <a href="#">Plan Provisions</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Disability</b>                | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Marriage</b>                  | 75% married; husbands are 3 years older than wives.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Withdrawal</b>                | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Form of Benefit</b>           | Participants are assumed to receive their benefits on the normal form at the assumed retirement age.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Methods Prescribed by Law        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Liability Measure</b>         | Funding target is the present value of the benefits accrued on the valuation date. Target Normal Cost is based on benefits expected to accrue during the current plan year and includes an estimate of plan expenses for the year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Methods Selected by Plan Sponsor |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Asset Method</b>              | <p>The asset valuation method is prescribed by law for plans that elect to use a value other than market value.</p> <p>For each of the preceding two years, an expected value of assets at the end of the year is compared to the end of year market value. The resulting gain or loss is recognized evenly over three plan years.</p> <p>The expected value includes contributions, distributions, any deducted administrative expenses, and expected earnings (based on the lesser of the assumed interest rate or the Maximum Allowable Rate). The deferred gains and losses are added to the current market value and then restricted to no more than 110% and no less than 90% of that market value.</p> <p>When actual returns exceed the assumed return, the actuarial value of assets will lag below market value. The lag and the smoothing effect are limited since the value must be within 10% of market value.</p> |

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods  
ART IRON, INC. EMPLOYEES' PENSION PLAN  
EIN 34-4178620 Plan No. 003

|                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Segment Rates</b>                                                                                                                                        | 24 month average with no weighting to prior law basis. Use rates where August is the last month included in the average.                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>PBGC Premium Basis</b>                                                                                                                                   | Premiums are calculated using the funding segment rates used for the plan year without the MAP-21 interest rate corridor defined in IRC §430(h)(2)(C)(iv). This method was elected with the 01/01/2009 plan year and must continue for five years before a change can be made.                                                                                                                                                                                                                                                             |
| <b>Methods Elected by Actuary</b>                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Retirees</b>                                                                                                                                             | Assets and liabilities for current and future retirees are included.                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>HCE Benefit Payment Restrictions</b>                                                                                                                     | <p>A ratio of the market value of assets and funding target is used to determine if restrictions apply. Assets and Funding Target are as of the valuation date and are reduced by:</p> <ul style="list-style-type: none"> <li>• any retiree benefit index or floor</li> <li>• amounts for HCEs who were previously restricted</li> <li>• an amount for the retiring HCE</li> </ul> <p>The Funding Target is not based on the MAP-21 interest rate corridor defined in IRC §430(h)(2)(C)(iv). Other assumptions or methods may be used.</p> |
| <b>Vested Benefits</b>                                                                                                                                      | <p>A benefit is included in vested benefits when the participant will meet age and service eligibility requirements at the valuation date. The benefit is multiplied by the participant's vesting percentage applicable to each benefit on the valuation date.</p> <p>The following ancillary benefits are always treated as nonvested: disability benefits payable to retirement age unless in pay status, and pre-retirement death benefits in excess of the Survivor Annuity Death Benefit except as noted in the Plan Provisions.</p>  |
| <b>Assumptions and Methods Elected by Actuary<br/>Plan Accounting (ASC 960)</b>                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| With the exceptions below, all assumptions and methods are the same as those used in determining your plan's regular Funding Target and Target Normal Cost. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Interest Rate Used to Value Liabilities</b>                                                                                                              | 6.25%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

|                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                  |                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>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).<br><br><b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2012</b><br><br><b>This Form is Open to Public Inspection</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

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.

|                                                                                            |                                                                                                                                                                                                               |                                         |     |
|--------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----|
| <b>A</b> Name of plan<br>ART IRON, INC. EMPLOYEES' PENSION PLAN                            | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%;"><b>B</b> Three-digit plan number (PN) ▶</td> <td style="width:30%; text-align: center;">003</td> </tr> </table> | <b>B</b> Three-digit plan number (PN) ▶ | 003 |
| <b>B</b> Three-digit plan number (PN) ▶                                                    | 003                                                                                                                                                                                                           |                                         |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>ART IRON, INC. | <b>D</b> Employer Identification Number (EIN)<br>34-4178620                                                                                                                                                   |                                         |     |

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                          |              |                            |                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------------------|--------------------|
| <b>Part I Basic Information</b>                                                                                                                                                                          |              |                            |                    |
| <b>1</b> Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2012</u>                                                                                                                        |              |                            |                    |
| <b>2</b> Assets:                                                                                                                                                                                         |              |                            |                    |
| a Market value .....                                                                                                                                                                                     | <b>2a</b>    |                            | 9307058            |
| b Actuarial value .....                                                                                                                                                                                  | <b>2b</b>    |                            | 9427526            |
| <b>3</b> Funding target/participant count breakdown:                                                                                                                                                     |              | (1) Number of participants | (2) Funding Target |
| a For retired participants and beneficiaries receiving payment .....                                                                                                                                     | <b>3a</b>    | 87                         | 6428888            |
| b For terminated vested participants .....                                                                                                                                                               | <b>3b</b>    | 142                        | 3803868            |
| c For active participants:                                                                                                                                                                               |              |                            |                    |
| (1) Non-vested benefits .....                                                                                                                                                                            | <b>3c(1)</b> |                            | 0                  |
| (2) Vested benefits .....                                                                                                                                                                                | <b>3c(2)</b> |                            | 398825             |
| (3) Total active .....                                                                                                                                                                                   | <b>3c(3)</b> | 11                         | 398825             |
| d Total .....                                                                                                                                                                                            | <b>3d</b>    | 240                        | 10631581           |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b) <input type="checkbox"/>                                                                                         |              |                            |                    |
| a Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                       | <b>4a</b>    |                            |                    |
| 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 ..... | <b>4b</b>    |                            |                    |
| <b>5</b> Effective interest rate .....                                                                                                                                                                   | <b>5</b>     | 6.94 %                     |                    |
| <b>6</b> Target normal cost .....                                                                                                                                                                        | <b>6</b>     | 25000                      |                    |

**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.

|                                          |  |                                        |
|------------------------------------------|--|----------------------------------------|
| <b>SIGN<br/>HERE</b>                     |  |                                        |
| Signature of actuary                     |  | Date                                   |
| Christopher L. Meta                      |  | 1107107                                |
| Type or print name of actuary            |  | Most recent enrollment number          |
| Principal Financial Group                |  | 412-394-6334                           |
| Firm name                                |  | Telephone number (including area code) |
| PO Box 9394<br>Des Moines, IA 50306-9394 |  |                                        |
| 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 |
|--------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                   | 54957                 | 0                      |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                | 54957                 | 0                      |
| <b>9</b> Amount remaining (line 7 minus line 8) .....                                                                                      | 0                     | 0                      |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>2.12</u> % .....                                                       | 0                     | 0                      |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                             |                       |                        |
| <b>a</b> Present value of excess contributions (line 38a from prior year) .....                                                            |                       | 0                      |
| <b>b</b> Interest on (a) using prior year's effective interest rate of <u>6.23</u> % except as otherwise provided (see instructions) ..... |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                              |                       | 0                      |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                            |                       | 0                      |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                          | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....                                               | 0                     | 0                      |

**Part III Funding Percentages**

|                                                                                                                                                                            |           |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 88.67 % |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 88.67 % |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 81.08 % |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | %       |

**Part IV Contributions and Liquidity Shortfalls****18** Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 04/15/2013               | 15412                             | 0                               |                          |                                   |                                 |
| 07/29/2013               | 15412                             | 0                               |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>          |                                   |                                 | <b>18(b)</b>             | 30824                             | <b>18(c)</b> 0                  |

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

|                                                                                                                         |            |       |
|-------------------------------------------------------------------------------------------------------------------------|------------|-------|
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....                    | <b>19a</b> | 26617 |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                      | <b>19b</b> | 0     |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..... | <b>19c</b> | 0     |

**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**

|                                                                                                                                                                                              |                        |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                        |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>5.54 % | 2nd segment:<br>6.85 % | 3rd segment:<br>7.52 %                              |
|                                                                                                                                                                                              |                        |                        | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....                                                                                                                                                  |                        |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                        |                        | <b>22</b> 65                                        |
| <b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                                                     |

**Part VI Miscellaneous Items**

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

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

|                                                                                                                                      |           |       |
|--------------------------------------------------------------------------------------------------------------------------------------|-----------|-------|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                            | <b>28</b> | 86214 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) ..... | <b>29</b> | 26617 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                    | <b>30</b> | 59597 |

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                   |                     |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                   |                     |               |
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                           |                   | <b>31a</b>          | 25000         |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           |                   | <b>31b</b>          | 0             |
| <b>32</b> Amortization installments:                                                                                                                                                 |                   | Outstanding Balance | Installment   |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                |                   | 1204055             | 32009         |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       |                   | 0                   | 0             |
| <b>33</b> 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 ..... |                   | <b>33</b>           |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) .....                                                         |                   | <b>34</b>           | 57009         |
|                                                                                                                                                                                      | Carryover balance | Prefunding balance  | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement .....                                                                                                               | 0                 | 0                   | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  |                   | <b>36</b>           | 57009         |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  |                   | <b>37</b>           | 0             |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                   |                     |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       |                   | <b>38a</b>          | 0             |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                |                   | <b>38b</b>          | 0             |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      |                   | <b>39</b>           | 57009         |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  |                   | <b>40</b>           | 116606        |

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

|                                                                                                |  |                                                                                                                                    |                                   |
|------------------------------------------------------------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |  |                                                                                                                                    |                                   |
| <b>a</b> Schedule elected .....                                                                |  | <input checked="" type="checkbox"/> 2 plus 7 years                                                                                 | <input type="checkbox"/> 15 years |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               |  | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input checked="" type="checkbox"/> 2011 |                                   |
| <b>42</b> Amount of acceleration adjustment .....                                              |  | <b>42</b>                                                                                                                          | 0                                 |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... |  | <b>43</b>                                                                                                                          | 0                                 |



Schedule SB, Line 2a - Explanation of Assets  
ART IRON, INC. EMPLOYEES' PENSION PLAN  
EIN 34-4178620 Plan No. 003

Line 2a includes assets allocated for retirees' guaranteed benefits of \$5,699,198.

Schedule SB, Line 22 - Description Of Weighted Average Retirement Age  
 ART IRON, INC. EMPLOYEES' PENSION PLAN  
 EIN 34-4178620 Plan No. 003

All active participants are expected to retire at the plan's assumed retirement age.

| (1)<br>Age | (2)<br>Expected<br>Active<br>Headcount | (3)<br>Retirement<br>Rate | (4)<br>Expected<br>Retirements<br>(2)*(3) | (5)<br>Weighted<br>Age<br>(1)*(4) |
|------------|----------------------------------------|---------------------------|-------------------------------------------|-----------------------------------|
| 65         | 10.51                                  | 1.0000                    | 10.51                                     | 683.21                            |
| Total      |                                        |                           | 10.51                                     | 683.21                            |
| Average    |                                        |                           |                                           | 65.00                             |

Schedule SB, Part V - Summary of Plan Provisions  
ART IRON, INC. EMPLOYEES' PENSION PLAN  
EIN 34-4178620 Plan No. 003

This report reflects the maximum benefit limits under Internal Revenue Code (IRC) Section 415 in effect on the first day of each plan year.

The following is a summary of plan provisions and does not alter the intent or meanings of the provisions contained in the contract or plan document. This report reflects the provisions of the 01/01/2010 plan restatement signed on 12/30/2010.

| Plan Eligibility |                                                                                                                                                                                                                                                        |
|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Age</b>       | Attained age 21 and completed one year of service (1,000 hours of service).                                                                                                                                                                            |
| <b>Class</b>     | Employee who is not a co-op student or member of collective bargaining agreement.<br><br>On and after 12/31/2002, no further employee shall become an active participant and no further inactive participant shall again become an active participant. |

| Normal Retirement Benefit       |                                                                                                                                                                                                                                                    |
|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Age</b>                      | Later of attained age 65 or five years service.                                                                                                                                                                                                    |
| <b>Form</b>                     | Monthly annuity payable for ten years certain and life thereafter (optional forms may be elected in advance of retirement).                                                                                                                        |
| <b>Amount (accrued benefit)</b> | 0.8% average compensation of compensation up to the integration level, plus 1.2% average compensation in excess of integration level, all times years of service, but not less than \$8 times years of service.<br><br>Benefits frozen 12/31/2002. |

| Early Retirement Benefit |                                                                                                                             |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| <b>Age</b>               | Attained age 60 and 5 years of vesting service.                                                                             |
| <b>Form</b>              | Same as normal retirement benefit.                                                                                          |
| <b>Amount</b>            | Accrued benefit on early retirement date reduced by 6% for each year early retirement date precedes normal retirement date. |

Schedule SB, Part V - Summary of Plan Provisions  
ART IRON, INC. EMPLOYEES' PENSION PLAN  
EIN 34-4178620 Plan No. 003

| Late Retirement Benefit |                                                                                                                                                |
|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Age</b>              | No maximum age.                                                                                                                                |
| <b>Form</b>             | Same as normal retirement benefit.                                                                                                             |
| <b>Amount</b>           | Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date. |

| Termination Benefit       |                                                                                      |
|---------------------------|--------------------------------------------------------------------------------------|
| <b>Vesting Percentage</b> | 100% after five years of vesting service.                                            |
| <b>Form</b>               | Same as normal retirement benefit with income deferred until normal retirement date. |
| <b>Amount</b>             | Accrued benefit on date of termination multiplied by the vesting percentage.         |

| Disability Benefit |                                                                                                                              |
|--------------------|------------------------------------------------------------------------------------------------------------------------------|
| <b>Eligibility</b> | 5 years of vesting service.                                                                                                  |
| <b>Form</b>        | Monthly income payable until normal retirement, death, or recovery and a deferred annuity payable at normal retirement date. |
| <b>Amount</b>      | Accrued benefit on date of disability.                                                                                       |

| Survivor Annuity Death Benefit |                                                                                                                                                                                                                                                                                                                      |
|--------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Eligibility</b>             | Qualified married participant fully or partially vested in an accrued benefit.                                                                                                                                                                                                                                       |
| <b>Form</b>                    | Monthly annuity payable to spouse, deferred to participant's earliest retirement date if later than the date of death.                                                                                                                                                                                               |
| <b>Amount</b>                  | If death occurs, the amount paid to the surviving spouse is equal to the amount that would have been paid had the participant terminated employment on the date of death and survived to his/her earliest retirement age, retired with a qualified joint and 50% survivor annuity in effect, then died the next day. |

| Definitions                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Average compensation</b>               | On any given date on or before 12/31/2002, the monthly average of total pay (excluding 20% of bonuses and commissions) received for the five consecutive years out of the ten latest years prior to normal retirement date which gives the highest average.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Integration Level</b>                  | The monthly average of the Social Security Taxable Wage Bases in effect under section 230 of the Social Security Act for each year in the 35 period ending with the year the employee attained Social Security Retirement Age.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Optional Forms of Benefit Payments</b> | <p>The optional forms of benefit payments are:</p> <ul style="list-style-type: none"> <li>• Monthly annuity payable for life, or 10 or 15 years certain and life.</li> <li>• Monthly annuity payable as a survivorship life annuity with survivorship percentages of 50, 66 2/3, 75, or 100.</li> </ul> <p>The optional form conversion basis is 7.5% interest and the mortality table in Revenue Ruling 95-6 for payments other than lump sums. The optional form conversion basis uses the applicable interest rate and applicable mortality table as set forth in Code Section 417 for lump sum payments. The applicable interest rate uses the second calendar month preceding the first day of the stability period of the month that contains the annuity starting date.</p> |

#### Changes in Principal Eligibility or Benefit Provisions

There have been no changes in principal eligibility or benefit provisions since the last valuation.

#### Significant Event

The enrolled actuary has not been made aware that any significant events have occurred during the year.

Schedule SB, Line 32 - Schedule of Amortization Bases  
ART IRON, INC. EMPLOYEES' PENSION PLAN  
EIN 34-4178620 Plan No. 003

| Shortfall    |               |                 |               |
|--------------|---------------|-----------------|---------------|
| Date Created | Present Value | Remaining Years | Annual Charge |
| 01/01/2012   | \$(860,036)   | 7               | \$(145,969)   |
| 01/01/2011   | 1,781,690     | 8               | 115,249*      |
| 01/01/2010   | 282,401       | 5               | 62,729        |
| Total        | \$1,204,055   |                 | \$32,009      |

Last year's total shortfall annual charge was \$177,978.

The total annual charge used in calculating your Annual Cost cannot be less than zero.

| Waiver       |               |                 |               |
|--------------|---------------|-----------------|---------------|
| Date Created | Present Value | Remaining Years | Annual Charge |
| N/A          | N/A           | N/A             | N/A           |

There are no waiver bases for the current year.

\*You elected the funding relief schedule in 2011 that delays the seven year amortization of the new shortfall amount created that year. You will pay:

- \$115,249 in interest on the new shortfall for one more year. This amount is based on the 2011 plan year effective interest rate of 6.23%.
- Seven-year amortization of \$301,848 starting 01/01/2013.

## SCHEDULE H, line 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

## SCHEDULE H, line 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

ART IRON, INC. EMPLOYEES' PENSION PLAN

EIN 34 4178620  
 PLAN NUMBER 003  
 PLAN YEAR 01/01/2012 TO 12/31/2012

| DESCRIPTION OF ASSET                                        | (A)<br>Total Number<br>of Purchases | (B)<br>Total Number<br>of Sales | (C)<br>Total Value of Purchases | (D)<br>Total Value of Sales | (E)<br>Net Gain/(Loss) |
|-------------------------------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|------------------------|
| Pooled Separate Accounts<br>PRINCIPAL CORE PLUS BOND I SEP  | 2                                   |                                 | \$ 150,702.35                   |                             | \$ 0.00                |
| Pooled Separate Accounts<br>PRINCIPAL CORE PLUS BOND I SEP  |                                     | 1                               |                                 | \$ 128,731.32               | \$ 14,846.09           |
| Pooled Separate Accounts<br>PRINCIPAL BOND AND MORTGAGE SE  | 4                                   |                                 | \$ 737,149.48                   |                             | \$ 0.00                |
| Pooled Separate Accounts<br>PRINCIPAL BOND AND MORTGAGE SE  |                                     | 45                              |                                 | \$ 801,053.23               | \$ 40,636.07           |
| Pooled Separate Accounts<br>PRINCIPAL U.S. PROPERTY SEPARA  | 2                                   |                                 | \$ 94,175.42                    |                             | \$ 0.00                |
| Pooled Separate Accounts<br>PRINCIPAL U.S. PROPERTY SEPARA  |                                     | 1                               |                                 | \$ 129,493.66               | \$ 5,525.93            |
| Pooled Separate Accounts<br>PRINCIPAL LARGE CAP GROWTH SEPA | 1                                   |                                 | \$ 244,539.51                   |                             | \$ 0.00                |
| Pooled Separate Accounts<br>PRINCIPAL LARGE CAP GROWTH SEPA |                                     | 2                               |                                 | \$ 403,130.60               | \$ 20,464.81           |
| Pooled Separate Accounts<br>PRINCIPAL LARGE CAP VALUE SEPAR | 1                                   |                                 | \$ 349,933.70                   |                             | \$ 0.00                |
| Pooled Separate Accounts<br>PRINCIPAL LARGE CAP VALUE SEPAR |                                     | 1                               |                                 | \$ 227,985.89               | \$ 19,072.78           |
| Pooled Separate Accounts<br>PRINCIPAL LARGE CAP GROWTH I SE | 1                                   |                                 | \$ 367,077.11                   |                             | \$ 0.00                |
| Pooled Separate Accounts<br>PRINCIPAL LARGE CAP GROWTH I SE |                                     | 2                               |                                 | \$ 255,622.74               | \$ 27,805.95           |
| Pooled Separate Accounts<br>PRINCIPAL LARGE CAP VALUE III S | 1                                   |                                 | \$ 251,226.79                   |                             | \$ 0.00                |
| Pooled Separate Accounts<br>PRINCIPAL LARGE CAP VALUE III S |                                     | 2                               |                                 | \$ 413,290.54               | \$ 9,202.35            |

\* Schedule is prepared using the alternative way of reporting (iii) series transactions under DOL Regulation 2520.103-6(d)(2).



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

ART IRON, INC. EMPLOYEES' PENSION PLAN

EIN 34 4178620  
 PLAN NUMBER 003  
 PLAN YEAR 01/01/2012 TO 12/31/2012

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

| (A) | (B)<br>Identity of issuer, borrower,<br>lessor or similar party. | (C)<br>Description of investment including maturity date,<br>rate of interest, collateral, par or maturity value. | (D)<br>Cost   | (E)<br>Current Value |
|-----|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|---------------|----------------------|
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>PRIN BOND AND MORTGAGE SA-R6                                                          | \$ 840,172.69 | \$ 893,663.88        |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>PRIN CORE PLUS BOND I SA-R6                                                           | \$ 920,646.72 | \$ 1,068,895.27      |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>PRIN EQUITY INCOME SA-R6                                                              | \$ 130,532.11 | \$ 150,244.30        |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>PRIN HIGH YIELD I SEP ACCT-R6                                                         | \$ 193,984.51 | \$ 246,999.77        |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>PRIN INTL EMERG MARKETS SA-R6                                                         | \$ 55,215.29  | \$ 64,400.94         |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>PRIN INTL I SEPARATE ACCT-R6                                                          | \$ 93,069.32  | \$ 100,532.28        |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>PRIN LARGE CAP GROWTH I SA-R6                                                         | \$ 275,018.42 | \$ 297,156.57        |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>PRIN LG CAP S&P 500 INDEX SA-R6                                                       | \$ 116,080.34 | \$ 133,684.37        |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>PRIN LG CAP VALUE SEP ACCT-R6                                                         | \$ 141,020.59 | \$ 153,895.09        |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>PRIN MIDCAP GROWTH III SA-R6                                                          | \$ 38,289.28  | \$ 42,726.57         |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>PRIN MIDCAP VALUE III SA-R6                                                           | \$ 39,791.73  | \$ 46,537.67         |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>PRIN SMALLCAP GROWTH I SA-R6                                                          | \$ 38,679.95  | \$ 44,314.90         |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>PRIN SMALLCAP VALUE II SA-R6                                                          | \$ 39,848.19  | \$ 46,826.52         |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>PRIN U.S. PROPERTY SEP ACCT-R6                                                        | \$ 190,156.01 | \$ 200,699.40        |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>PRINCIPAL DIV REAL ASSET SA-R6                                                        | \$ 184,326.79 | \$ 202,237.74        |

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

EIN 34 4178620  
PLAN NUMBER 003  
PLAN YEAR 01/01/2012 TO 12/31/2012

[illegible]