

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

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>ECLIPSE MANUFACTURING CO. ADMINISTRATIVE AND TECHNICAL GROUP PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1967</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>01/01/1967</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>				
1c Effective date of plan <u>01/01/1967</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>ECLIPSE MANUFACTURING CO.</u> <u>P.O. BOX 788</u> <u>SHEBOYGAN, WI 53082-0788</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>52-2341493</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>920-457-2311</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>332110</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>52-2341493</u>	2c Sponsor's telephone number <u>920-457-2311</u>	2d Business code (see instructions) <u>332110</u>	
2b Employer Identification Number (EIN) <u>52-2341493</u>					
2c Sponsor's telephone number <u>920-457-2311</u>					
2d Business code (see instructions) <u>332110</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	10/15/2013 Date	TINDARO CAPUTO Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional) <u>GRANT THORNTON LLP</u> <u>175 W. JACKSON BLVD., 20TH FLOOR</u> <u>CHICAGO, IL 60604</u>			Preparer's telephone number (optional) <u>312-856-0200</u>

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 119
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	8
b Retired or separated participants receiving benefits.....	6b	25
c Other retired or separated participants entitled to future benefits.....	6c	78
d Subtotal. Add lines 6a , 6b , and 6c	6d	111
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	7
f Total. Add lines 6d and 6e	6f	118
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1G 1I 3H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

A Name of plan <u>ECLIPSE MANUFACTURING CO. ADMINISTRATIVE AND TECHNICAL GROUP PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ECLIPSE MANUFACTURING CO.</u>	D Employer Identification Number (EIN) <u>52-2341493</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2012</u>	
2 Assets:	
a Market value	2a <u>2542355</u>
b Actuarial value	2b <u>2676092</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>27</u> <u>1609576</u>
b For terminated vested participants.....	3b <u>83</u> <u>1358101</u>
c For active participants:	
(1) Non-vested benefits.....	3c(1) <u>8435</u>
(2) Vested benefits.....	3c(2) <u>198054</u>
(3) Total active	3c(3) <u>9</u> <u>206489</u>
d Total	3d <u>119</u> <u>3174166</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>7.04 %</u>
6 Target normal cost.....	6 <u>5589</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>09/24/2013</u>
	Signature of actuary	Date
<u>KELLY R. SWART</u>		<u>11-05429</u>
	Type or print name of actuary	Most recent enrollment number
<u>BUCK CONSULTANTS, LLC</u>		<u>412-281-2506</u>
	Firm name	Telephone number (including area code)
<u>11 STANWIX STREET, SUITE 700 PITTSBURGH, PA 15222-1312</u>		
	Address of the firm	

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

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

Schedule SB (Form 5500) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	101949
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	64994
9	Amount remaining (line 7 minus line 8)	0	36955
10	Interest on line 9 using prior year's actual return of <u>-3.94</u> %	0	-1456
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>6.32</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	35499

Part III Funding Percentages			
14	Funding target attainment percentage	14	83.19 %
15	Adjusted funding target attainment percentage	15	83.19 %
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	72.46 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/13/2012	16249	0			
07/13/2012	16249	0			
10/15/2012	12658	0			
01/15/2013	15052	0			
09/12/2013	10391	0			
			Totals ►	18(b)	70599
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	66897
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
(4) 4th		0

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

21 Discount rate:				
a Segment rates:	1st segment: 5.54%	2nd segment: 6.85%	3rd segment: 7.52 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 61
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	5589	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	533573	61306	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	66895	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			
36 Additional cash requirement (line 34 minus line 35)	36	66895	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	66897	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	2	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

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

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☒ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☒ 2010 ☒ 2011		
42 Amount of acceleration adjustment	42	0	
43 Excess installment acceleration amount to be carried over to future plan years	43	0	

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

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

A Name of plan ECLIPSE MANUFACTURING CO. ADMINISTRATIVE AND TECHNICAL GROUP PENSION PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 ECLIPSE MANUFACTURING CO.	D Employer Identification Number (EIN) 52-2341493

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
U.S. BANK, N.A.
31-0841368

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

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

U.S. BANK, N.A.

31-0841368

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 50	NONE	5716	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2012
		This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012		
A Name of plan ECLIPSE MANUFACTURING CO. ADMINISTRATIVE AND TECHNICAL GROUP PENSION PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 ECLIPSE MANUFACTURING CO.	D Employer Identification Number (EIN) 52-2341493	

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	3483	8530
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	10391
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	590	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	2538282	2760150
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	2542355	2779071

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	2542355	2779071
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	55547	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		55547
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	64718	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		64718
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		318900
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		439165

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	196733	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		196733
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	5716	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		5716
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		202449

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		236716
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: GRANT THORNTON LLP

(2) EIN: 36-6055558

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

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

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

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

5b(1) Name of plan(s)

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

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>ECLIPSE MANUFACTURING CO. ADMINISTRATIVE AND TECHNICAL GROUP PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ECLIPSE MANUFACTURING CO.</u>	D Employer Identification Number (EIN) <u>52-2341493</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>41-6271370</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

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

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

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

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

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



REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

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Board of Directors
Eclipse Manufacturing Co. Administrative and Technical Group Pension Plan

Report on the financial statements

We were engaged to audit the accompanying financial statements of Eclipse Manufacturing Co. Administrative and Technical Group Pension Plan (the “Plan”), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statement of changes in net assets available for benefits for the year ended December 31, 2012, and the related notes to the financial statements.

Management's responsibility for the financial statements

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

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion 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 certified information described in note E, except for comparing

such information with the related information included in the financial statements. We have been informed by the Plan administrator that the certifying entity meets the requirements of 29 CFR 2520.103-8. The Plan administrator obtained a certification from this entity as of December 31, 2012 and 2011, and for the year ended December 31, 2012, stating that the certified information provided to the Plan administrator 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.

Supplementary information

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

Report on form and content in compliance with DOL rules and regulations

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



Milwaukee, Wisconsin
October 14, 2013

Eclipse Manufacturing Co. Administrative and Technical Group Pension Plan
EIN/PN: 52-2341493 / 002

Schedule SB, line 26 - Schedule of Active Participant Data

Age	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & up	Total
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	1	0	0	0	0	0	0	1
40-44	0	0	1	0	0	2	0	0	0	0	3
45-49	0	0	0	1	0	1	0	0	0	0	2
50-54	0	0	1	0	1	0	0	0	0	0	2
55-59	0	0	0	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0	0	1	1
65-69	0	0	0	0	0	0	0	0	0	0	0
70 & up	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	2	2	1	3	0	0	0	1	9

Eclipse Manufacturing Co. Administrative and Technical Group Pension Plan
EIN/PN: 52-2341493 / 002

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Prescribed Funding Assumptions and Methods

Interest rate for funding

Current Year:	Segment Rates with four month lookback:	
	First Segment Rate	2.06%
	Second Segment Rate	5.25%
	Third Segment Rate	6.32%

In accordance with MAP-21, the first, second and third Segment Rates are constrained to a 90%-110% Corridor around the average Segment Rates for the 25-year period ending September 30, 2011, or 5.54%, 6.85% and 7.52%, respectively for minimum funding and benefit restrictions but not for maximum tax-deductible purposes.

Effective Interest Rate	7.04%
-------------------------	-------

Prior Year:	Segment Rates with four month lookback:	
	First Segment Rate	3.78%
	Second Segment Rate	6.31%
	Third Segment Rate	6.57%
	Effective Interest Rate	6.32%

Mortality

Mortality tables mandated by PPA as specified in IRS Regulation 1.430(h)(3)-1, applied on a static basis, projected 7 years from the valuation date for annuitants and 15 years for non-annuitants.

Actuarial cost method

The Funding Target is the present value of accrued benefits and based on compensation and service to date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, reflecting the effect of expected compensation increases during the year and including expected plan related expenses to be paid from plan assets during the year.

Eclipse Manufacturing Co. Administrative and Technical Group Pension Plan
EIN/PN: 52-2341493 / 002

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Non-Prescribed Funding Assumptions and Methods

Future salary increases

Current Year:	N/A
Prior Year:	N/A

Expenses

Expected plan administrative expenses of \$5,589 were added to the Target Normal Cost.

Frequency of optional payment forms

All active participants are assumed to elect a single life annuity at retirement, the most valuable form of payment.

Marital percentage

80% of participants are assumed to be married at death. Husbands are assumed to be 2 years older than their wives.

Mortality table

The mortality table is applied on a static basis. Separate annuitant and nonannuitant tables were used.

Withdrawal rates

Age	Rate
25	4.89%
30	3.70%
35	2.35%
40	1.13%
45	0.27%

Terminated vested participants are assumed to commence receiving benefits at age 65.

Retirement Rates

Age	Rate
55	25%
56	5%
57	2%
58	2%
59	5%
60	2%
61	2%
62	25%
63	50%
64	20%
65	100%

Eclipse Manufacturing Co. Administrative and Technical Group Pension Plan
EIN/PN: 52-2341493 / 002

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Non-Prescribed Funding Assumptions and Methods (continued)

In addition, for purposes of determining at-risk Funding Target and at-risk Target Normal Cost, employees eligible to retire and receive a benefit in the next 11 years are assumed to retire when first eligible (but not before the end of the current plan year) and will elect to receive the single life annuity form of benefit which produces the highest present value.

Disability rates

None assumed.

Asset valuation method

The Actuarial Value of Assets is Market Value as of the valuation date, including discounted receivable contributions, reduced by 2/3 and 1/3 of the of the gain/(loss) in each of the prior 2 years, respectively. The gain/(loss) for each period is determined as the actual return on Market Value during the period less the expected return on Market Value based on an assumed earnings rate chosen by the actuary but required by PPA to be not greater than the applicable third segment rate. The resulting value is constrained to be within a corridor of 90% to 110% of Market Value, including discounted receivable contributions.

The expected return on plan assets is 8.00% per annum, limited by PPA to the applicable Third Segment Rate as follows:

2011 measurement period:	6.57%
2010 measurement period:	6.82%

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

▶ Round off amounts to nearest dollar.

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

A Name of plan ECLIPSE MANUFACTURING CO. ADMINISTRATIVE AND TECHNICAL GROUP	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ECLIPSE MANUFACTURING CO.	D Employer identification number (EIN) 52-2341493	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500		

Part I Basic information			
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2012</u>			
2 Assets:			
a Market value	2a		2542355
b Actuarial value	2b		2676092
3 Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	27	1609576
b For terminated vested participants	3b	83	1358101
c For active participants:			
(1) Non-vested benefits	3c(1)		8435
(2) Vested benefits	3c(2)		198054
(3) Total active	3c(3)	9	206489
d Total	3d	119	3174166
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5		7.04%
6 Target normal cost	6		5589

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

SIGN HERE	Kelly R. Swart <u>KRS</u> Signature of actuary	<u>9/24/2013</u> Date 1105429 Most recent enrollment number 412-281-2506 Telephone number (including area code)
	KELLY R. SWART Type or print name of actuary BUCK CONSULTANTS, LLC Firm name 11 Stanwix Street, Suite 700 PITTSBURGH PA 15222-1312 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 ☐

Part II Beginning of Year Carryover Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	101949
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	64994
9 Amount remaining (line 7 minus line 8)	0	36955
10 Interest on line 9 using prior year's actual return of <u>-3.94%</u>	0	-1456
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>6.32%</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	35499

Part III Funding Percentages

14 Funding target attainment percentage	14	83.19%
15 Adjusted funding target attainment percentage	15	83.19%
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	72.46%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/13/2012	16249	0			
07/13/2012	16249	0			
10/15/2012	12658	0			
01/15/2013	15052	0			
09/12/2013	10391	0			
Totals ▶			18(b)	70599	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	66897

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No
- c** If 20a is "Yes," see instructions and complete the following table as applicable:

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

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

21 Discount rate:			
a Segment rates:	1st segment: 5.54%	2nd segment: 6.85%	3rd segment: 7.52%
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 61
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	5589
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment.....		533573	61306
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..		34	66895
		Carryover balance	Prefunding balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....		36	66895
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	66897
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	2
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

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

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected		☒ 2 plus 7 years ☐ 15 years	
b Eligible plan year(s) for which the election in line 41a was made		☐ 2008 ☐ 2009 ☒ 2010 ☒ 2011	
42 Amount of acceleration adjustment		42 0	
43 Excess installment acceleration amount to be carried over to future plan years		43 0	

Eclipse Manufacturing Co. Administrative and Technical Group Pension Plan
EIN/PN: 52-2341493 / 002

Schedule SB – Statement by Enrolled Actuary

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the economic and demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. Because of limited scope, I performed no analysis of the potential range of such future differences.

Eclipse Manufacturing Co. Administrative and Technical Group Pension Plan
EIN/PN: 52-2341493 / 002

Schedule SB, line 22 – Description of Weighted Average Retirement Age

	(1) q ^r Retirement	(2) q ^{^(not r)} Other	(3) 1-q ^T Employment	(4) tpx Cumulative	(5) tpx*q ^x *Age Age	(6) tpx*q ^x Cumulative	(7) Weighted RA = Sum
Age	Rate	Decrements	Rate	Employment	Weighting	Decrements	(5) / (6)
55	0.2500	0.0019	0.7481	1.0000	13.8750	0.2500	
56	0.0500	0.0022	0.9478	0.7481	2.1134	0.0374	
57	0.0200	0.0024	0.9776	0.7091	0.8154	0.0142	
58	0.0200	0.0027	0.9773	0.6932	0.8110	0.0139	
59	0.0500	0.0030	0.9470	0.6774	2.0153	0.0339	
60	0.0200	0.0033	0.9767	0.6415	0.7762	0.0128	
61	0.0200	0.0037	0.9763	0.6266	0.7707	0.0125	
62	0.2500	0.0040	0.7460	0.6118	9.5588	0.1529	
63	0.5000	0.0044	0.4956	0.4564	14.4900	0.2282	
64	0.2000	0.0048	0.7952	0.2262	2.9177	0.0452	
65	1.0000	0.0000	0.0000	0.1799	11.7808	0.1799	
					59.9243	0.9809	
Weighted Average Retirement Age:							<u>61</u>

The weighted average retirement age is computed as the sum, over all ages, of the expected retirement rate multiplied by the probability of remaining in service to each age multiplied by the age divided by the sum of the expected retirement rate multiplied by the probability of remaining in service to each age.



Financial Statements and Report of Independent Certified
Public Accountants

**Eclipse Manufacturing Co. Administrative and Technical
Group Pension Plan**

December 31, 2012 and 2011

Contents

	Page
Report of Independent Certified Public Accountants	3
Statements of Net Assets Available for Benefits	5
Statement of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements	7
 Supplemental Schedules	
Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)	17
Schedule H, Line 4(j) - Schedule of Reportable Transactions	18



REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

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Board of Directors
Eclipse Manufacturing Co. Administrative and Technical Group Pension Plan

Report on the financial statements

We were engaged to audit the accompanying financial statements of Eclipse Manufacturing Co. Administrative and Technical Group Pension Plan (the “Plan”), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statement of changes in net assets available for benefits for the year ended December 31, 2012, and the related notes to the financial statements.

Management's responsibility for the financial statements

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

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion 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 certified information described in note E, except for comparing

such information with the related information included in the financial statements. We have been informed by the Plan administrator that the certifying entity meets the requirements of 29 CFR 2520.103-8. The Plan administrator obtained a certification from this entity as of December 31, 2012 and 2011, and for the year ended December 31, 2012, stating that the certified information provided to the Plan administrator 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.

Supplementary information

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

Report on form and content in compliance with DOL rules and regulations

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



Milwaukee, Wisconsin
October 14, 2013

ECLIPSE MANUFACTURING CO.
ADMINISTRATIVE AND TECHNICAL GROUP PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31,

ASSETS	<u>2012</u>	<u>2011</u>
Cash	\$ 8,530	\$ 3,483
Investments, at fair value		
Money market fund	61,575	96,993
Mutual funds	<u>2,698,575</u>	<u>2,441,289</u>
Total investments, at fair value	2,760,150	2,538,282
Receivables		
Interest	-	590
Company contributions	<u>10,391</u>	<u>-</u>
Total receivables	<u>10,391</u>	<u>590</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 2,779,071</u></u>	<u><u>\$ 2,542,355</u></u>

The accompanying notes are an integral part of these statements.

ECLIPSE MANUFACTURING CO.
ADMINISTRATIVE AND TECHNICAL GROUP PENSION PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year ended December 31, 2012

Investment income	
Dividends and interest	\$ 64,718
Net appreciation in fair value of investments	<u>318,900</u>
Total investment income	383,618
Company contributions	55,547
Benefits paid to participants	(196,733)
Administrative expenses	<u>(5,716)</u>
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	236,716
Net assets available for benefits at beginning of year	<u>2,542,355</u>
Net assets available for benefits at end of year	<u><u>\$ 2,779,071</u></u>

The accompanying notes are an integral part of this statement.

ECLIPSE MANUFACTURING CO.
ADMINISTRATIVE AND TECHNICAL GROUP PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2012 and 2011

NOTE A - DESCRIPTION OF THE PLAN

The following description of the Eclipse Manufacturing Co. Administrative and Technical Group Pension Plan (the "Plan") is provided for general information purposes only. More complete information regarding the Plan's provisions may be found in the Plan document.

1. General

The Plan is a noncontributory defined benefit pension plan for Eclipse Manufacturing Co. (the "Company") employees who are not members of a bargaining unit. Eligible employees were included in the Plan after they completed one year of service and reached age twenty-one. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

The Plan sponsor elected to freeze the accrued benefits and close the Plan to new participants effective January 1, 2007.

2. Pension Benefits

Participants under the Plan are entitled to monthly pension benefits after the later of five years of vested service or at normal retirement age (65), equal to 0.5% of monthly plan compensation, as defined, up to \$550 plus 1% of monthly plan compensation in excess of \$550 as defined. The Plan provides for a minimum benefit that is equal to a specified dollar rate multiplied by the years of benefit service. If employees terminate before rendering five years of service, they forfeit the right to receive any portion of their accumulated benefits.

3. Early Retirement and Vesting

The Plan provides for early retirement with reduced benefits any time after attaining age 55 and completing 10 years of vested service. The Plan contains a provision that allows for death and disability benefits. The Plan provides for full vesting of benefits after five years of service, as defined in the Plan.

4. Funding Policy

The Company's contributions to the Plan are designed to comply with ERISA minimum funding requirements. Contributions required for the Plan year ended December 31, 2012 was \$55,547. There were no required contributions for the Plan year ended December 31, 2011.

5. Administrative Expenses

The Plan pays certain administrative expenses, which are expensed as incurred. Other expenses are paid by the Company.

ECLIPSE MANUFACTURING CO.
ADMINISTRATIVE AND TECHNICAL GROUP PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2012 and 2011

NOTE A - DESCRIPTION OF THE PLAN - Continued

6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations.

In the event of a complete termination of the Plan, the assets then remaining in the pension fund, after providing for expenses of administration, shall be allocated, to the extent that they shall be sufficient, for the purpose of funding the accrued benefits to the date of termination of the Plan of all pensioners, participants, vested former participants, and beneficiaries in the manner and order of precedence required under the terms of ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- (a) Benefits attributable to employee contributions, taking into account those paid out before termination.
- (b) Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
- (c) Other vested benefits insured by the PBGC up to the applicable limitations.
- (d) All other vested benefits
- (e) All nonvested benefits.

ECLIPSE MANUFACTURING CO.
ADMINISTRATIVE AND TECHNICAL GROUP PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2012 and 2011

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The accompanying financial statements have been prepared using the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

2. Investments and Income Recognition

Investments are stated at fair value as determined based on quoted market values as reported to the Plan by U.S Bank N.A., the Plan's trustee. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note D for a discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Net appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year. Interest income is recorded on the accrual basis and dividends on the ex-dividend date.

3. Use of Estimates

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

4. Benefit Payments

Benefit payments to participants are recorded upon distribution.

5. Actuarial Present Value of Accumulated Plan Benefits

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

The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2013 and 2012. Had the valuations been performed as of December 31, there would be no material differences. The actuarial present value of accumulated plan benefits were determined by the Plan's consulting actuary, using amounts that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

ECLIPSE MANUFACTURING CO.
ADMINISTRATIVE AND TECHNICAL GROUP PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2012 and 2011

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

5. Actuarial Present Value of Accumulated Plan Benefits - continued

A summary of the significant underlying assumptions used in the actuarial computations for 2012 and 2011 are as follows:

- (a) Mortality rate: the RP-2000 Combined Mortality table;
- (b) Retirement age: 65, or age on the valuation date if older;
- (c) Investment return: assumed a discount rate of 4.20% (2012) and 4.90% (2011);
- (d) Salary scale: assumed no increase in wages as the Plan is frozen.

The discount rate used to value Plan liabilities was changed from 4.90% at December 31, 2011 to 4.20% at December 31, 2012. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

The actuarial present value of accumulated plan benefit information as of December 31 is as follows:

	2012	2011
Actuarial present value of accumulated benefits		
Vested benefits		
Participants currently receiving payments	\$ 2,335,779	\$ 1,860,365
Other participants	2,180,109	2,240,029
	<u>4,515,888</u>	<u>4,100,394</u>
Nonvested benefits	<u>-</u>	<u>2,671</u>
Total actuarial present value of accumulated benefits	<u>\$ 4,515,888</u>	<u>\$ 4,103,065</u>

ECLIPSE MANUFACTURING CO.
ADMINISTRATIVE AND TECHNICAL GROUP PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2012 and 2011

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

5. Actuarial Present Value of Accumulated Plan Benefits - continued

The change in actuarial present value of accumulated plan benefits during 2012 is as follows:

Actuarial present value of accumulated benefits	
Beginning of year	\$ 4,103,065
Increase (decrease) during the year attributable to	
Benefits paid	(196,733)
Interest	196,288
Change in actuarial assumptions	404,263
Other plan experience	9,005
Actuarial present value of accumulated benefits	
End of year	<u><u>\$ 4,515,888</u></u>

NOTE C - INVESTMENTS

The fair market value of individual Plan investments that represent 5% or more of the Plan's net assets as of December 31, are as follows:

	<u>2012</u>	<u>2011</u>
PIMCO Total Return Fund	\$ 381,901	\$ 329,958
Nuveen Strategic Income Fund	207,817	*
Nuveen Santa Barbara Dividend Growth Fund	202,659	279,757
Vanguard Equity Income Fund	195,621	*
Scout International Fund	*	518,585
Aberdeen Emerging Markets Fund	**	148,879
Credit Suisse Commodity Return Strategy Fund	**	137,599
Harbor Capital Appreciation Fund	**	180,990

* The Plan was not invested in this fund as of December 31 of the respective year.

** Fair value of the asset was less than 5% of the Plan's net assets as of December 31 of the respective year

The Plan's mutual funds (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$318,900 for the year ended December 31, 2012.

ECLIPSE MANUFACTURING CO.
ADMINISTRATIVE AND TECHNICAL GROUP PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2012 and 2011

NOTE D - FAIR VALUE MEASUREMENTS

The Plan's investments are carried at fair value. To differentiate between the approaches to fair value measurements, guidance describes a hierarchy of three levels used to classify fair value measurements:

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

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

Money market fund - Valued at the quoted market value as of the last business day of the Plan year.

Mutual funds - Valued at the quoted net asset value ("NAV") of shares held by the Plan at year end using published market data.

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

ECLIPSE MANUFACTURING CO.
ADMINISTRATIVE AND TECHNICAL GROUP PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2012 and 2011

NOTE D - FAIR VALUE MEASUREMENTS - Continued

The following tables detail the Plan's investments measured at fair value as of December 31:

	2012			
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 61,575	\$ -	\$ -	\$ 61,575
Mutual funds				
Value funds	355,607	-	-	355,607
Growth funds	934,484	-	-	934,484
Emerging market funds	177,980	-	-	177,980
Fixed income funds	1,035,591	-	-	1,035,591
Real estate funds	194,913	-	-	194,913
	<u>\$ 2,760,150</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,760,150</u>

	2011			
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 96,993	\$ -	\$ -	\$ 96,993
Mutual funds				
Value funds	148,995	-	-	148,995
Growth funds	1,184,319	-	-	1,184,319
Emerging market funds	148,879	-	-	148,879
Fixed income funds	732,724	-	-	732,724
Real estate funds	226,372	-	-	226,372
	<u>\$ 2,538,282</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,538,282</u>

The Plan did not hold any Level 3 assets during 2012 and 2011. There were no transfers between levels in 2012 or 2011.

NOTE E - INFORMATION CERTIFIED BY THE TRUSTEE

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, U.S. Bank N.A., has certified that the following data included in the accompanying financial statements and supplemental schedules is complete and accurate:

- (a) Cash and investments, as shown in the statements of net assets available for benefits as of December 31, 2012 and 2011.
- (b) Investment income, as shown in the statement of changes in net assets available for benefits for the year ended December 31, 2012.

ECLIPSE MANUFACTURING CO.
ADMINISTRATIVE AND TECHNICAL GROUP PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2012 and 2011

NOTE E - INFORMATION CERTIFIED BY THE TRUSTEE - Continued

- (c) The schedule of assets (held at end of year) as of December 31, 2012, as shown on schedule H, line 4(i).
- (d) The schedule of reportable transactions for the year ended December 31, 2012, as shown on schedule H, line 4(j).

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

NOTE F - TAX STATUS

The Plan obtained its latest determination letter as of April 15, 2002, in which the Internal Revenue Service ("IRS") stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, the plan administrator believes that the Plan was qualified and the related trust was tax-exempt as of December 31, 2012 and 2011.

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

NOTE G - PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of funds managed by the trustee and, therefore, these transactions qualify as party-in-interest transactions. The Plan has a receivable of Company contributions in the amount of \$10,391 as of December 31, 2012. There was no Company contributions receivable as of December 31, 2011. These transactions are not considered prohibited transactions by statutory exemptions under ERISA regulations.

ECLIPSE MANUFACTURING CO.
ADMINISTRATIVE AND TECHNICAL GROUP PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2012 and 2011

NOTE H - RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and overall market volatility. 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 could occur in the near term and that such changes could materially affect balances and the amounts reported in the statement 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.

NOTE I - SUBSEQUENT EVENTS

Plan management evaluated its December 31, 2012 financial statements for subsequent events through October 14, 2013, the date the financial statements were available to be issued. Plan management is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

SUPPLEMENTAL SCHEDULES

ECLIPSE MANUFACTURING CO.
ADMINISTRATIVE AND TECHNICAL GROUP PENSION PLAN
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 52-2341493

Plan Number 002

December 31, 2012

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment	(e) Current value
*	First American Prime Obligation Fund	Money market fund	\$ 61,575
	PIMCO Total Return Fund	Mutual fund	381,901
	Nuveen Strategic Income Fund	Mutual fund	207,817
	Nuveen Santa Barbara Dividend Growth Fund	Mutual fund	202,659
	Vanguard Equity Income Fund	Mutual fund	195,621
	T. Rowe Price Blue Chip Growth Fund	Mutual fund	138,747
	Harbor Capital Appreciation Fund	Mutual fund	138,606
	American Century International Bond Fund	Mutual fund	131,879
	Vanguard International Growth Fund	Mutual fund	124,935
	Schwab Laudus International MarketMasters Fund	Mutual fund	121,879
	Nuveen Real Estate Securities Fund	Mutual fund	120,177
	Credit Suisse Commodity Return Strategy Fund	Mutual fund	114,226
	Nuveen High Income Bond Fund	Mutual fund	108,369
	Oppenheimer Developing Markets Fund	Mutual fund	104,785
	Nuveen Mid-Cap Growth Opportunities Fund	Mutual fund	97,588
	Driehaus Active Income Fund	Mutual fund	91,399
	Forward International Real Estate Fund	Mutual fund	74,736
	Aberdeen Emerging Markets Fund	Mutual fund	73,195
	T. Rowe Price Mid-Cap Value Fund	Mutual fund	71,436
	Neuberger Berman Genesis Fund	Mutual fund	67,885
	T. Rowe Price Small-Cap Value Fund	Mutual fund	63,414
	TFS Market Neutral Fund	Mutual fund	42,185
	Highland Long/Short Equity Fund	Mutual fund	25,136
			\$ 2,760,150

* Represents party-in-interest

**ECLIPSE MANUFACTURING CO.
ADMINISTRATIVE AND TECHNICAL GROUP PENSION PLAN
SCHEDULE H, LINE 4(f) - SCHEDULE OF REPORTABLE TRANSACTIONS**

EIN: 52-2341493

Plan Number 002

Year ended December 31, 2012

Identity of party involved	Asset description	Purchase price	Selling price	Cost of asset	Current value of asset on transaction date	Net gain
*U.S. Bank N.A.	First American Prime Obligation Fund Purchases (54)	\$ 345,149	-	\$ 345,149	345,149	\$ -
Nuveen	Sales (20) Nuveen Dividend Value Fund Purchases (2)	-	380,568	380,568	380,568	-
Vanguard	Sales (2) Vanguard Equity Income Fund Purchases (2)	194,529	-	194,529	194,529	-
Nuveen	Nuveen Strategic Income Fund Purchases (1)	-	196,306	194,529	196,306	1,777
Scout	Scout International Fund Sales (2)	188,858	-	188,858	188,858	-
T. Rowe Price	T. Rowe Price Blue Chip Growth Fund Purchases (1)	197,498	-	197,498	197,498	-
SSgA Funds Management	SPDR Dow Jones Wilshire International Real Estate Fund Sales (4)	-	582,946	570,684	582,946	12,262
			-	131,814	131,814	-
			138,289	136,294	138,289	1,995

* Represents party-in-interest

Eclipse Manufacturing Co. Administrative and Technical Group Pension Plan
EIN/PN: 52-2341493 / 002

Schedule SB, Part V – Summary of Plan Provisions

Effective date

Effective January 1, 1967, with a complete restatement as of January 1, 2001.

Eligibility

Age 21 and one year. Participation was frozen as of December 31, 2006.

Monthly plan compensation

Total wages or salary, including overtime and bonuses.

Normal form of payment

50% joint and survivor annuity for married participants and life annuity for unmarried participants.

Normal retirement date

Age 65 with 5 years of participation.

Eligibility for vested benefit

100% vesting after five years.

Early retirement date

Age 55 and 10 years of service.

Eligibility for disability benefit

Disability occurring while actively employed with 10 years of service, and must be eligible for Supplemental Disability Income from the Social Security Administration.

Eligibility for pre-retirement survivor annuity

Death occurring while:

1. Actively employed, after completing 5 years of vesting service.
2. Terminated with a vested deferred benefit but before benefit commencement.

Monthly accrued retirement benefit

Benefit accruals were frozen as of December 31, 2006.

Prior to 2007, the monthly accrued benefit Career Average formula was equal to the greater of the sum of A. and B., and the minimum benefit defined in C.

- A. Career Average formula for service prior to January 1, 1989 is the sum of (1.) and (2.) below:
 1. 0.5% of Monthly Plan Compensation up to \$500.
 2. 1.0% of Monthly Plan Compensation in excess of \$500.

Eclipse Manufacturing Co. Administrative and Technical Group Pension Plan
EIN/PN: 52-2341493 / 002

Schedule SB, Part V – Summary of Plan Provisions

- B. For service after January 1, 1989, the career average formula of 1.0% of Monthly Plan Compensation for each year of service.
- C. Minimum Pension is equal to \$14.00 rate multiplied by years of Benefit Service.

Normal retirement benefit

Accrued benefit as of the Normal Retirement Date.

Late retirement benefit

Greater of A. and B. below:

- A. Benefit determined in accordance with the normal retirement benefit but based on service and compensation as of the later retirement date
- B. Actuarial equivalent of the normal retirement benefit otherwise payable at normal retirement date.

Early retirement benefit

Accrued benefit as of early retirement date, reduced by 1/180 for each of the first 60 months plus 1/360 for each of the next 60 months by which the early retirement date precedes the Normal Retirement Date.

Disability benefit

Benefit equal to the accrued retirement benefit earned to date of disability.

Pre-retirement survivor annuity

Benefit that would have been payable if the participant had retired the day before his or her death and had elected a 50% joint and survivor annuity form. The continuation percentage to the surviving spouse increases to 100% if the participant dies after attaining eligibility for retirement but before retirement payments commence.

Optional forms of payment

Life annuity for married participants.

50%, 75% and 100% joint and survivor annuity

Life annuity with 120, 180 or 240 months of payments guaranteed.

Actuarial Equivalent:

The determination of actuarially equivalent annuity benefits is based on an interest rate of six percent per annum, compounded annually, and the Unisex Pension 1984 Mortality Table with ages set back one and one-half years. This setback is determined by interpolating between mortality rates with a one year age setback and mortality rates with a two year age set back.

Summary of Changes from the January 1, 2011 Valuation

None.

Eclipse Manufacturing Co. Administrative and Technical Group Pension Plan
EIN/PN: 52-2341493 / 002

Schedule SB, line 32- Schedule of Amortization Bases

<u>Type of Base</u>	<u>Present Value of any remaining installments</u>	<u>Valuation date the base was established</u>	<u>Number of years remaining in the amortization period</u>	<u>Amortization Installment</u>
Shortfall	618,620	January 1, 2010	7	104,995
Shortfall	281,181	January 1, 2011	8	18,469 ¹
Shortfall	(366,228)	January 1, 2012	7	(62,158)

An election has been made under PRA 2010 to use the alternative 2 plus 7-year amortization period for the bases established in 2010 and 2011. Under 2 plus 7-year amortization, the required installments for the first 2 years of the amortization period equal interest on the base at the plan's effective interest rate for the plan year of the election. The balance is then amortized over the following 7 years in level installments determined using the discount rates for the plan year of the election.

The installment acceleration amounts for 2012 were \$0.

¹ A higher amortization charge of \$47,586 will be needed in 2013 for the January 1, 2012 base.

Eclipse Manufacturing Co. Administrative and Technical Group Pension Plan
EIN/PN: 52-2341493 / 002

Schedule SB, line 24 – Change in Actuarial Assumptions

- The expense load added to the Target Normal Cost was updated from \$4,297 to \$5,589.
- The retirement rates were revised to better reflect actual plan experience. This change increased the funding target by approximately \$55,000.

ECLIPSE MANUFACTURING CO.
ADMINISTRATIVE AND TECHNICAL GROUP PENSION PLAN
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 52-2341493

Plan Number 002

December 31, 2012

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**ECLIPSE MANUFACTURING CO.
ADMINISTRATIVE AND TECHNICAL GROUP PENSION PLAN
SCHEDULE H, LINE 4(f) - SCHEDULE OF REPORTABLE TRANSACTIONS**

EIN: 52-2341493

Plan Number 002

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