

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>PENSION PLAN FOR BARGAINING UNIT EMPLOYEES OF ECLIPSE MANUFACTURING CO.</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>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>04/01/1967</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>04/01/1967</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>04/01/1967</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	<u>10/15/2013</u> Date	<u>TINDARO CAPUTO</u> Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional) <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		5 140
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	31
b Retired or separated participants receiving benefits.....	6b	52
c Other retired or separated participants entitled to future benefits.....	6c	52
d Subtotal. Add lines 6a , 6b , and 6c	6d	135
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	4
f Total. Add lines 6d and 6e	6f	139
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: 1B 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) ☐ 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>PENSION PLAN FOR BARGAINING UNIT EMPLOYEES OF ECLIPSE MANUFACTURING CO.</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>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>2695473</u>
b	Actuarial value 2b <u>2824468</u>
3	Funding target/participant count breakdown:
a	For retired participants and beneficiaries receiving payment 3a <u>48</u> <u>2027445</u>
b	For terminated vested participants 3b <u>60</u> <u>552477</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>26162</u>
(2)	Vested benefits 3c(2) <u>874008</u>
(3)	Total active 3c(3) <u>32</u> <u>900170</u>
d	Total 3d <u>140</u> <u>3480092</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>7.03 %</u>
6	Target normal cost 6 <u>6158</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>09/26/2013</u> Date
<u>KELLY R. SWART</u> Signature of actuary	<u>11-05429</u> Most recent enrollment number
<u>BUCK CONSULTANTS, LLC</u> Type or print name of actuary	<u>412-281-2506</u> Telephone number (including area code)
<u>11 STANWIX STREET, SUITE 700 PITTSBURGH, PA 15222-1312</u> Firm name	
<u>Address of the firm</u>	

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

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

Schedule SB (Form 5500) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>-3.26%</u>	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b Interest on (a) using prior year's effective interest rate of <u>6.31%</u> except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	81.16 %
15 Adjusted funding target attainment percentage	15	81.16 %
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	72.60 %
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	18159	0			
07/13/2012	18159	0			
10/15/2012	4845	0			
01/15/2013	13721	0			
09/12/2013	9280	0			
			Totals ►	18(b)	64164 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	60982
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

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

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

21 Discount rate:				
a Segment rates:	1st segment: 5.54%	2nd segment: 6.85%	3rd segment: 7.52 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 64
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	6158	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	Installment	
b Waiver amortization installment	655624	54823	
	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	60981	
	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	60981	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	60982	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	1	
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 PENSION PLAN FOR BARGAINING UNIT EMPLOYEES OF ECLIPSE MANUFACTURING CO.	B Three-digit plan number (PN) ▶	001
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	6390	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
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) 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 <u>01/01/2012</u> and ending <u>12/31/2012</u>		
A Name of plan <u>PENSION PLAN FOR BARGAINING UNIT EMPLOYEES OF ECLIPSE MANUFACTURING CO.</u>		B Three-digit plan number (PN) <u>001</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	Asset and Liability Statement		
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	1811	8999
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	53381	23001
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(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)	2642318	2932942
(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	2697510	2964942

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	2697510	2964942
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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)	64465	
(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)		64465
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)	69242	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		69242
(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)		358243
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		491950

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	218128	
(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)		218128
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)	6390	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		6390
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		224518

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		267432
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>PENSION PLAN FOR BARGAINING UNIT EMPLOYEES OF ECLIPSE MANUFACTURING CO.</u>	B Three-digit plan number (PN) ▶ <u>001</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
--	-----------------------------------	-----------------------------------	-------------------------------	--

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
Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Co.

Report on the financial statements

We were engaged to audit the accompanying financial statements of the Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Co. (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

Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Company
EIN/PN: 52-2341493 / 001

Schedule SB, line 26 - Schedule of Active Participant Data

Age	Under 1	0-4	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	0	0	0	0	0	0	0	0
40-44	0	0	0	1	1	1	0	0	0	0	3
45-49	0	1	1	1	1	1	0	0	0	0	5
50-54	0	0	1	3	1	6	0	1	0	0	12
55-59	0	0	0	3	1	1	1	0	0	0	6
60-64	0	0	0	1	1	2	0	1	0	0	5
65-69	0	0	0	0	0	0	0	0	1	0	1
70 & up	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	1	2	9	5	11	1	2	1	0	32

Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Company
EIN/PN: 52-2341493 / 001

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

Prescribed Funding Assumptions and Methods

Funding interest rates

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	7.03%
-------------------------	-------

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	6.31%

Mortality

Mortality tables mandated by PPA as specified in IRS Regulation 1.430(h)(3)-1, applied on a static basis, using the blended annuitant/non-annuitant table applicable to small plans.

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.

Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Company
EIN/PN: 52-2341493 / 001

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

Non-Prescribed Funding Assumptions and Methods

Salary increase assumption

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

Expenses

Expected plan related expenses of \$6,158 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. A combined annuitant and non-annuitant table was used.

Withdrawal rates

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

Retirement Rates

Age	Rate
60	15%
61	10%
62	10%
63	10%
64	30%
65	75%
66	100%

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.

Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Company
EIN/PN: 52-2341493 / 001

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

Non-Prescribed Funding Assumptions and Methods

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%

**PENSION PLAN FOR BARGAINING UNIT EMPLOYEES
OF ECLIPSE MANUFACTURING CO.
SCHEDULE H, LINE 4(f) - SCHEDULE OF REPORTABLE TRANSACTIONS**

EIN: 52-2341493
Plan Number 001
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 (loss)
*U.S. Bank N.A.	First American Prime Obligation Fund	\$ 431,191	\$ -	\$ 431,191	\$ 431,191	\$ -
	Purchases (60)					
	Sales (23)	-	388,006	388,006	388,006	-
Nuveen	Nuveen Dividend Value Fund	206,321	-	206,321	206,321	-
	Purchases (1)					
	Sales (1)	-	208,331	206,321	208,331	2,010
Nuveen	Nuveen Santa Barbara Dividend Growth Fund	210,541	-	210,541	210,541	-
	Purchases (2)					
Vanguard	Vanguard Equity Income Fund	199,724	-	199,724	199,724	-
	Purchases (3)					
Nuveen	Nuveen Strategic Income Fund	208,000	-	208,000	208,000	-
	Purchases (1)					
Harbor Capital	Harbor Capital Appreciation Fund	146,555	-	146,555	146,555	-
	Purchases (2)					
T. Rowe Price	T. Rowe Price Blue Chip Growth Fund	137,538	-	137,538	137,538	-
	Purchases (1)					
American Century	American Century International Bond Fund	138,251	-	138,251	138,251	-
	Purchases (1)					
Capital Research	American Funds EuroPacific Growth Fund	-	576,186	616,725	576,186	(40,539)
	Sales (2)					
Capital Research	American Funds Growth Fund of America	-	445,359	445,421	445,359	(62)
	Sales (1)					
BlackRock	iShares MSCI Emerging Markets Index Fund	-	255,552	248,575	255,552	6,977
	Sales (1)					

* Represents party-in-interest

**PENSION PLAN FOR BARGAINING UNIT EMPLOYEES
OF ECLIPSE MANUFACTURING CO.
SCHEDULE H, LINE 4(f) - SCHEDULE OF REPORTABLE TRANSACTIONS - Continued**

EIN: 52-2341493
Plan Number 001
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 (loss)
Nuveen	Nuveen Mid-Cap Growth Opportunities Fund Sales (1)	\$ -	\$ 206,124	\$ 146,106	\$ 206,124	\$ 60,018
Nuveen	Nuveen Small-Cap Select Fund Sales (1)	-	161,487	132,731	161,487	28,756
Vanguard	Vanguard Windsor II Fund Sales (1)	-	458,738	511,840	458,738	(53,102)
Nuveen	Nuveen Intermediate Term Bond Fund Sales (1)	-	215,561	205,468	215,561	10,093

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
--	--	---

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 PENSION PLAN FOR BARGAINING UNIT EMPLOYEES OF ECLIPSE MANUFACTURING	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">B Three-digit plan number (PN) ▶</td> <td style="width:40%; text-align: center;">001</td> </tr> </table>	B Three-digit plan number (PN) ▶	001
B Three-digit plan number (PN) ▶	001		
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	2695473
	b Actuarial value	2b	2824468
3	Funding target/participant count breakdown:		
		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	48 2027445
	b For terminated vested participants	3b	60 552477
	c For active participants:		
	(1) Non-vested benefits	3c(1)	26162
	(2) Vested benefits	3c(2)	874008
	(3) Total active	3c(3)	32 900170
	d Total	3d	140 3480092
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	7.03%
6	Target normal cost	6	6158

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 <i>KRS</i> Signature of actuary	<u>9/26/2013</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 ☐

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

Schedule SB (Form 5500) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>-3.26%</u>	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b Interest on (a) using prior year's effective interest rate of <u>6.31%</u> except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	81.16 %
15 Adjusted funding target attainment percentage	15	81.16 %
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	72.60 %
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	18159	0			
07/13/2012	18159	0			
10/15/2012	4845	0			
01/15/2013	13721	0			
09/12/2013	9280	0			
Totals ▶			18(b)	64164	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	60982

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**

64

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**

6158

b Excess assets, if applicable, but not greater than line 31a**31b**

0

32 Amortization installments:**a** Net shortfall amortization installment

Outstanding Balance

Installment

655624

54823

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**

60981

Carryover balance

Prefunding balance

Total balance

35 Balances elected for use to offset funding requirement

0

36 Additional cash requirement (line 34 minus line 35)**36**

60981

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)**37**

60982

38 Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36)**38a**

1

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

Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Company
EIN/PN: 52-2341493 / 001

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.

Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Company
EIN/PN: 52-2341493 / 001

Schedule SB, Line 22 - Description of Weighted Average Retirement Age

	(1) q ^r	(2) q ^(not r)	(3) 1-q ^T	(4) tpx	(5) tpx*qx*Age	(6) tpx*qx	(7) Weighted
Age	Retirement Rate	Other Decrement	Employment Rate	Cumulative Employment	Age Weighting	Cumulative Decrement	RA = Sum (5) / (6)
60	0.1500	0.0047	0.8453	1.0000	9.0750	0.1500	
61	0.1000	0.0055	0.8945	0.8453	5.1986	0.0845	
62	0.1000	0.0063	0.8937	0.7561	4.7259	0.0756	
63	0.1000	0.0074	0.8926	0.6758	4.2911	0.0676	
64	0.3000	0.0083	0.6917	0.6032	11.6722	0.1810	
65	0.7500	0.0094	0.2406	0.4172	20.4967	0.3129	
66	1.0000	0.0000	0.0000	0.1004	6.6755	0.1004	
					62.1350	0.9720	
Weighted Average Retirement Age:							<u>64</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

**Pension Plan for Bargaining Unit Employees of Eclipse
Manufacturing Co.**

December 31, 2012 and 2011

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

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Board of Directors
Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Co.

Report on the financial statements

We were engaged to audit the accompanying financial statements of the Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Co. (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

**PENSION PLAN FOR BARGAINING UNIT EMPLOYEES
OF ECLIPSE MANUFACTURING CO.
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**
December 31,

ASSETS	<u>2012</u>	<u>2011</u>
Cash	\$ 8,999	\$ 1,811
Investments, at fair value		
Money market fund	67,871	24,686
Mutual funds	<u>2,865,071</u>	<u>2,617,632</u>
Total investments, at fair value	2,932,942	2,642,318
Company contributions receivable	<u>23,001</u>	<u>53,381</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 2,964,942</u></u>	<u><u>\$ 2,697,510</u></u>

The accompanying notes are an integral part of these statements.

**PENSION PLAN FOR BARGAINING UNIT EMPLOYEES
OF ECLIPSE MANUFACTURING CO.
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**
Year ended December 31, 2012

Investment income	
Dividends and interest	\$ 69,242
Net appreciation in fair value of investments	<u>358,243</u>
Total investment income	427,485
Company contributions	64,465
Benefits paid to participants	(218,128)
Administrative expenses	<u>(6,390)</u>
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	267,432
Net assets available for benefits at beginning of year	<u>2,697,510</u>
Net assets available for benefits at end of year	<u><u>\$ 2,964,942</u></u>

The accompanying notes are an integral part of this statement.

**PENSION PLAN FOR BARGAINING UNIT EMPLOYEES
OF ECLIPSE MANUFACTURING CO.
NOTES TO FINANCIAL STATEMENTS
December 31, 2012 and 2011**

NOTE A - DESCRIPTION OF THE PLAN

The following description of the Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Co. (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 pension plan for Eclipse Manufacturing Co. (the "Company") employees who are members of a bargaining unit. Such employees are included in the Plan after they have 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 trustee of the Plan, the Company, and UAW Local #1076 agreed to freeze the Plan with respect to the accrual of benefits and close the Plan to new participants effective May 1, 2009.

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 60 and completing 5 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 and 2011 were \$64,465 and \$78,524, respectively.

5. Administrative Expenses

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

**PENSION PLAN FOR BARGAINING UNIT EMPLOYEES
OF ECLIPSE MANUFACTURING CO.
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.

**PENSION PLAN FOR BARGAINING UNIT EMPLOYEES
OF ECLIPSE MANUFACTURING CO.
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 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.

**PENSION PLAN FOR BARGAINING UNIT EMPLOYEES
OF ECLIPSE MANUFACTURING CO.
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	\$ 2,701,589	\$ 2,346,637
Other participants	2,181,695	2,107,506
	<u>4,883,284</u>	<u>4,454,143</u>
Nonvested benefits	<u>12,414</u>	<u>17,227</u>
Total actuarial present value of accumulated benefits	<u><u>\$ 4,895,698</u></u>	<u><u>\$ 4,471,370</u></u>

**PENSION PLAN FOR BARGAINING UNIT EMPLOYEES
OF ECLIPSE MANUFACTURING CO.
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	\$ 4,471,370
Increase (decrease) during the year attributable to	
Benefits paid	(218,128)
Interest	213,827
Change in actuarial assumptions	430,399
Other plan experience	(1,770)
Actuarial present value of accumulated benefits	
End of year	<u><u>\$ 4,895,698</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:

	2012	2011
PIMCO Total Return Fund	\$ 426,854	\$ 315,381
Nuveen Strategic Income Fund	218,867	*
Vanguard Equity Income Fund	206,630	*
Nuveen Santa Barbara Dividend Growth Fund	179,200	*
American Funds EuroPacific Growth Fund	*	511,680
Vanguard Windsor II Fund	*	421,163
American Funds Growth Fund of America	*	396,612
Nuveen Mid Cap Growth Opportunities Fund	**	262,853
iShares MSCI Emerging Markets Index Fund	*	217,927
Nuveen Intermediate Term Bond Fund	*	211,505
Nuveen Small Cap Select Fund	*	148,137

* 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 \$358,243 for the year ended December 31, 2012.

**PENSION PLAN FOR BARGAINING UNIT EMPLOYEES
OF ECLIPSE MANUFACTURING CO.
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.

**PENSION PLAN FOR BARGAINING UNIT EMPLOYEES
OF ECLIPSE MANUFACTURING CO.
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	\$ 67,871	\$ -	\$ -	\$ 67,871
Mutual funds				
Value funds	388,388	-	-	388,388
Growth funds	937,346	-	-	937,346
Emerging market funds	222,145	-	-	222,145
Fixed income funds	1,104,022	-	-	1,104,022
Real estate funds	213,170	-	-	213,170
	<u>\$ 2,932,942</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,932,942</u>

	2011			
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 24,686	\$ -	\$ -	\$ 24,686
Mutual funds				
Value funds	421,163	-	-	421,163
Growth funds	1,319,282	-	-	1,319,282
Emerging market funds	217,927	-	-	217,927
Fixed income funds	659,260	-	-	659,260
	<u>\$ 2,642,318</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,642,318</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

**PENSION PLAN FOR BARGAINING UNIT EMPLOYEES
OF ECLIPSE MANUFACTURING CO.
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 October 20, 2009, in which the Internal Revenue Service ("IRS") stated that the Plan, as then designed, is 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 \$23,001 and \$53,381 as of December 31, 2012 and 2011, respectively. These transactions are not considered prohibited transactions by statutory exemptions under ERISA regulations.

**PENSION PLAN FOR BARGAINING UNIT EMPLOYEES
OF ECLIPSE MANUFACTURING CO.
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 credit risks. Due to the high level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect 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

**PENSION PLAN FOR BARGAINING UNIT EMPLOYEES
OF ECLIPSE MANUFACTURING CO.
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

EIN: 52-2341493

Plan Number 001

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	\$ 67,871
	PIMCO Total Return Fund	Mutual fund	426,854
	Nuveen Strategic Income Fund	Mutual fund	218,867
	Vanguard Equity Income Fund	Mutual fund	206,630
	Nuveen Santa Barbara Dividend Growth Fund	Mutual fund	179,200
	Harbor Capital Appreciation Fund	Mutual fund	147,735
	T. Rowe Price Blue Chip Growth Fund	Mutual fund	142,665
	American Century International Bond Fund	Mutual fund	140,366
	Schwab Laudus International MarketMasters Fund	Mutual fund	125,604
	Vanguard International Growth Fund	Mutual fund	122,415
	Nuveen Real Estate Securities Fund	Mutual fund	121,542
	Nuveen High Income Bond Fund	Mutual fund	118,193
	Oppenheimer Developing Markets Fund	Mutual fund	114,606
	Credit Suisse Commodity Return Strategy Fund	Mutual fund	113,645
	Aberdeen Emerging Markets Fund	Mutual fund	107,539
	T. Rowe Price Mid-Cap Value Fund	Mutual fund	102,771
	Nuveen Mid-Cap Growth Opportunities Fund	Mutual fund	102,396
	Forward International Real Estate Fund	Mutual fund	91,628
	Driehaus Active Income Fund	Mutual fund	86,097
	Neuberger Berman Genesis Fund	Mutual fund	71,916
	T. Rowe Price Small-Cap Value Fund	Mutual fund	62,470
	TFS Market Neutral Fund	Mutual fund	45,415
	Highland Long/Short Equity Fund	Mutual fund	16,517
			\$ 2,932,942

* Represents party-in-interest

**PENSION PLAN FOR BARGAINING UNIT EMPLOYEES
OF ECLIPSE MANUFACTURING CO.
SCHEDULE H, LINE 4(f) - SCHEDULE OF REPORTABLE TRANSACTIONS**

EIN: 52-2341493
Plan Number 001
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 (loss)
*U.S. Bank N.A.	First American Prime Obligation Fund	\$ 431,191	\$ -	\$ 431,191	\$ 431,191	\$ -
	Purchases (60)					
	Sales (23)	-	388,006	388,006	388,006	-
Nuveen	Nuveen Dividend Value Fund	206,321	-	206,321	206,321	-
	Purchases (1)	-	208,331	206,321	208,331	2,010
	Sales (1)					
Nuveen	Nuveen Santa Barbara Dividend Growth Fund	210,541	-	210,541	210,541	-
	Purchases (2)					
Vanguard	Vanguard Equity Income Fund	199,724	-	199,724	199,724	-
	Purchases (3)					
Nuveen	Nuveen Strategic Income Fund	208,000	-	208,000	208,000	-
	Purchases (1)					
Harbor Capital	Harbor Capital Appreciation Fund	146,555	-	146,555	146,555	-
	Purchases (2)					
T. Rowe Price	T. Rowe Price Blue Chip Growth Fund	137,538	-	137,538	137,538	-
	Purchases (1)					
American Century	American Century International Bond Fund	138,251	-	138,251	138,251	-
	Purchases (1)					
Capital Research	American Funds EuroPacific Growth Fund	-	576,186	616,725	576,186	(40,539)
	Sales (2)					
Capital Research	American Funds Growth Fund of America	-	445,359	445,421	445,359	(62)
	Sales (1)					
BlackRock	iShares MSCI Emerging Markets Index Fund	-	255,552	248,575	255,552	6,977
	Sales (1)					

* Represents party-in-interest

**PENSION PLAN FOR BARGAINING UNIT EMPLOYEES
OF ECLIPSE MANUFACTURING CO.
SCHEDULE H, LINE 4(G) - SCHEDULE OF REPORTABLE TRANSACTIONS - Continued**

EIN: 52-2341493
Plan Number 001
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 (loss)
Nuveen	Nuveen Mid-Cap Growth Opportunities Fund Sales (1)	\$ -	\$ 206,124	\$ 146,106	\$ 206,124	\$ 60,018
Nuveen	Nuveen Small-Cap Select Fund Sales (1)	-	161,487	132,731	161,487	28,756
Vanguard	Vanguard Windsor II Fund Sales (1)	-	458,738	511,840	458,738	(53,102)
Nuveen	Nuveen Intermediate Term Bond Fund Sales (1)	-	215,561	205,468	215,561	10,093

Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Company
EIN/PN: 52-2341493 / 001

Schedule SB, Part V – Summary of Plan Provisions

Effective date

January 1, 1967

Eligibility

Age 21 and one year.

Monthly plan compensation

Straight time hourly rate as of January 1 multiplied by the number of hours worked in the preceding year, not to exceed 2,080 hours, divided by twelve.

Normal form of payment

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

Normal retirement date

Age 65.

Eligibility for vested benefit

100% vesting after five years.

Early retirement date

Age 60 and 5 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, completed 5 years of vesting service.
2. Terminated with a vested deferred benefit but before benefit commencement and not eligible for unreduced retirement benefits.

Normal retirement benefit

Accrued benefit as of the Normal Retirement Date.

Monthly accrued retirement benefit

The largest of the benefits determined under part A and B. The Plan was frozen as of May 1, 2009, with formulas (A.) and (B.) pro-rating a participant's benefit accrual for the months of January, 2009 through April, 2009.

Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Company
EIN/PN: 52-2341493 / 001

Schedule SB, Part V – Summary of Plan Provisions

- A. Career Average formula is the sum of (1.) and (2.) below:
1. 0.5% of Monthly Plan Compensation up to \$550.
 2. 1.0% of Monthly Plan Compensation in excess of \$550.
- B. Minimum Pension is the applicable dollar rate multiplied by years of Benefit Service.

Date of Termination	Dollar Rate
March 1, 1994 to February 28, 1995	\$ 14.00
March 1, 1995 to February 29, 1996	15.00
March 1, 1996 to February 28, 1997	16.00
March 1, 1997 to February 28, 1998	16.50
March 1, 1998 to February 28, 1999	17.25
March 1, 1999 to February 29, 2000	18.00
March 1, 2000 to February 28, 2001	19.00
March 1, 2001 to February 28, 2002	19.75
March 1, 2002 to February 28, 2003	20.50
March 1, 2003 to February 28, 2006	21.50
March 1, 2006 to February 28, 2007	22.25
March 1, 2007 to February 29, 2008	23.00
March 1, 2008 and thereafter	23.75

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 but based upon any minimum dollar unit benefit applicable at the late retirement date.

Early retirement benefit

Accrued benefit as of early retirement date, reduced by 1/180 for each month 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

Optional forms of payment

Life annuity for married participants.

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

10 year certain and continuous annuity

Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Company
EIN/PN: 52-2341493 / 001

Schedule SB, Part V – Summary of Plan Provisions

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.

**PENSION PLAN FOR BARGAINING UNIT EMPLOYEES
OF ECLIPSE MANUFACTURING CO.
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

EIN: 52-2341493

Plan Number 001

December 31, 2012

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	T. Rowe Price Mid-Cap Value Fund	Mutual fund	102,771
	Nuveen Mid-Cap Growth Opportunities Fund	Mutual fund	102,396
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	Driehaus Active Income Fund	Mutual fund	86,097
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	Highland Long/Short Equity Fund	Mutual fund	16,517
			\$ 2,932,942

* Represents party-in-interest

Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Company
EIN/PN: 52-2341493 / 001

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	19,862	January 1, 2009	4	5,374
Shortfall	378,967	January 1, 2010	7	64,320
Shortfall	561,243	January 1, 2011	8	36,8011
Shortfall	(304,448)	January 1, 2012	7	(51,672)

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 \$94,994 will be needed in 2013 for the January 1, 2012 base.

Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Company
EIN/PN: 52-2341493 / 001

Schedule SB, line 24 – Change in Actuarial Assumptions

- The expense load added to the Target Normal Cost was updated from \$4,638 to \$6,158.
- The retirement rates were revised to better reflect plan experience. This change decreased the funding target by approximately \$27,000.