

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

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>ACUMENT GLOBAL TECHNOLOGIES, INC. PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>005</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>08/11/2006</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>005</u>	1c Effective date of plan <u>08/11/2006</u>	
1b Three-digit plan number (PN) ▶	<u>005</u>				
1c Effective date of plan <u>08/11/2006</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>ACUMENT GLOBAL TECHNOLOGIES, INC.</u> <u>6125 18 MILE ROAD</u> <u>STERLING HEIGHTS, MI 48314</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>20-5110172</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>586-997-5600</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>332700</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>20-5110172</u>	2c Sponsor's telephone number <u>586-997-5600</u>	2d Business code (see instructions) <u>332700</u>	
2b Employer Identification Number (EIN) <u>20-5110172</u>					
2c Sponsor's telephone number <u>586-997-5600</u>					
2d Business code (see instructions) <u>332700</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	10/15/2013 Date	SHELLEY WAGNER Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 7095
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	773
b Retired or separated participants receiving benefits.....	6b	2158
c Other retired or separated participants entitled to future benefits.....	6c	3807
d Subtotal. Add lines 6a , 6b , and 6c	6d	6738
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	269
f Total. Add lines 6d and 6e	6f	7007
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1G 1I		
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
--	--	---

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>ACUMENT GLOBAL TECHNOLOGIES, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>005</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ACUMENT GLOBAL TECHNOLOGIES, INC.</u>	D Employer Identification Number (EIN) <u>20-5110172</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 _____ Day _____ Year _____	
2 Assets:	
a Market value	2a <u>207293743</u>
b Actuarial value	2b <u>207293743</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>2657</u> <u>126756452</u>
b For terminated vested participants.....	3b <u>4673</u> <u>72104633</u>
c For active participants:	
(1) Non-vested benefits.....	3c(1) <u>1038947</u>
(2) Vested benefits.....	3c(2) <u>17961313</u>
(3) Total active	3c(3) <u>917</u> <u>19000260</u>
d Total	3d <u>8247</u> <u>217861345</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>7.06 %</u>
6 Target normal cost.....	6 <u>1000000</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>10/01/2013</u>
Signature of actuary		Date
<u>JENNIFER A. JAMES, A.S.A., M.A.A.A.</u>		<u>11-05902</u>
Type or print name of actuary		Most recent enrollment number
<u>PRICEWATERHOUSECOOPERS LLP</u>		<u>617-530-4608</u>
Firm name		Telephone number (including area code)
<u>125 HIGH STREET</u> <u>PRICEWATERHOUSECOOPERS LLP</u> <u>BOSTON, MA 02110-1707</u>		
Address of the firm		

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

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

Schedule SB (Form 5500) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>22.78</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)		
	b Interest on (a) using prior year's effective interest rate of <u>6.32</u> % except as otherwise provided (see instructions)		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
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	95.14 %
15	Adjusted funding target attainment percentage	15	95.14 %
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	89.22 %
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	1176523				
07/13/2012	1176523				
01/15/2013	666130				
09/13/2013	499795				
			Totals ►	18(b)	3518971
				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	3354639
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	1000000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	10567602	2354639	
b Waiver amortization installment			
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month <u>10</u> Day <u>07</u> Year <u>2013</u>) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	3354639	
	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	3354639	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	3354639	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

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

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

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

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

A Name of plan ACUMENT GLOBAL TECHNOLOGIES, INC. PENSION PLAN	B Three-digit plan number (PN) ▶ 005
C Plan sponsor's name as shown on line 2a of Form 5500 ACUMENT GLOBAL TECHNOLOGIES, INC.	D Employer Identification Number (EIN) 20-5110172

Part I	Service Provider Information (see instructions)
---------------	--

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
MORGAN STANLEY
26-4310632

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

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

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

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

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

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

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

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

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

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

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)

PERKINS COIE

91-0591206

(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?
29 50	LEGAL	1290098	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MORGAN STANLEY

26-4310632

(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?
15 19 27 28 33 49 50 55 71 72 99	INVESTMENT MANAGER	692454	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

PAUL, HASTINGS, JANOFKY

95-2209675

(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?
29 50	LEGAL	257020	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)

DIVERSIFIED RETIREMENT CORPORATION

13-3689044

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 15 38 50 64	RECORDKEEPER	229742	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BMO RETIREMENT SERVICES

39-0698093

(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?
15 21	TRUSTEE	86240	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

THE CLIFTON GROUP

41-0995965

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 53	INVESTMENT MANAGER	67262	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)

PWC

13-4008324

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 15	ACTUARY	46200	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MARKSADR, LLC

52-2224266

(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?
29 50	LEGAL	19958	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ERNST & YOUNG

34-6565596

(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?
10 50	AUDITOR	13311	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)

NAVIGANT CONSULTING

36-4094854

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 53	CONSULTANT	10194	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
MORGAN STANLEY	49 99	0
(d) Enter name and EIN (address) of source of indirect compensation		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.		
FRANKLIN TEMPLETON	ANNUAL RATE OF 0.055% OF THE AVERAGE QUARTER-END ASSETS INVESTED BY ELIGIBLE MORGAN STANLEY CLIENTS IN EQUITY AND FIXED INCOME FUNDS IN 2012	
(a) Enter service provider name as it appears on line 2		
MORGAN STANLEY	49 99	0
(d) Enter name and EIN (address) of source of indirect compensation		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.		
BLACKROCK FUNDS	ANNUAL RATE OF 0.040% OF THE AVERAGE QUARTER-END ASSETS INVESTED BY ELIGIBLE MORGAN STANLEY CLIENTS IN EQUITY AND FIXED INCOME FUNDS IN 2012	
(a) Enter service provider name as it appears on line 2		
MORGAN STANLEY	49 99	0
(d) Enter name and EIN (address) of source of indirect compensation		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.		
IVY-WADDELL & REED FUNDS I	ANNUAL RATE OF 0.040% OF THE AVERAGE QUARTER-END ASSETS INVESTED BY ELIGIBLE MORGAN STANLEY CLIENTS IN EQUITY AND FIXED INCOME FUNDS IN 2012	

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
MORGAN STANLEY	49 99	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MORGAN STANLEY ADVISORS FUNDS	ANNUAL RATE OF 0.290% OF THE AVERAGE QUARTER-END ASSETS INVESTED BY ELIGIBLE MORGAN STANLEY CLIENTS IN EQUITY AND FIXED INCOME FUNDS IN 2012	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MORGAN STANLEY	49 99	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
IVY-WADDELL & REED FUNDS A	ANNUAL RATE OF 0.040% OF THE AVERAGE QUARTER-END ASSETS INVESTED BY ELIGIBLE MORGAN STANLEY CLIENTS IN EQUITY AND FIXED INCOME FUNDS IN 2012	
(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.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <div style="border: 1px solid black; padding: 5px; font-size: 1.2em; font-weight: bold;">2012</div> 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>ACUMENT GLOBAL TECHNOLOGIES, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ►	<div style="border: 1px solid black; padding: 2px; font-weight: bold;">005</div>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ACUMENT GLOBAL TECHNOLOGIES, INC.</u>	D Employer Identification Number (EIN) <u>20-5110172</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a	2192000	1239900
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	4271889	1165925
	(2) Participant contributions	1b(2)		
	(3) Other.....	1b(3)	870980	1040982
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	22367712	27551972
	(2) U.S. Government securities.....	1c(2)	8576704	9851876
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other.....	1c(3)(B)	34525694	39124052
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)	39798019	46088171
	(5) Partnership/joint venture interests	1c(5)	0	7693024
	(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)	94859417	88379739
	(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	207462415	222135641

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	212938	163655
k Total liabilities (add all amounts in lines 1g through 1j)	1k	212938	163655

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	207249477	221971986
---	-----------	-----------	-----------

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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	3518971	
(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)		3518971

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	147	
(B) U.S. Government securities	2b(1)(B)	150768	
(C) Corporate debt instruments	2b(1)(C)	1997896	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	226007	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2374818

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	909526	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	4822732	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		5732258

(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	134857376	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	126772542	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		8084834

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	12828203	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		12828203

		(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)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1378094

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	13780949	
(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)		13780949
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)	2667543	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	111370	
(4) Other	2i(4)	1256713	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		4035626
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		17816575

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		14722509
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: ERNST & YOUNG LLP

(2) EIN: 34-6565596

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		5000000
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

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2012</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012		
A Name of plan ACUMENT GLOBAL TECHNOLOGIES, INC. PENSION PLAN		B Three-digit plan number (PN) ▶ 005
C Plan sponsor's name as shown on line 2a of Form 5500 ACUMENT GLOBAL TECHNOLOGIES, INC.		D Employer Identification Number (EIN) 20-5110172

Part I

Distributions

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

1

Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....

1

0

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): 04-2647786

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

1

Part II

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

4

Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....

☐ Yes

☒ No

☐ N/A

If the plan is a defined benefit plan, go to line 8.

5

If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6

a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)

6a

b Enter the amount contributed by the employer to the plan for this plan year

6b

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....

6c

If you completed line 6c, skip lines 8 and 9.

7

Will the minimum funding amount reported on line 6c be met by the funding deadline?

☐ Yes

☐ No

☐ N/A

8

If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....

☐ Yes

☐ No

☒ N/A

Part III

Amendments

9

If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....

☐ Increase

☐ Decrease

☐ Both

☒ No

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.

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

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

Schedule R (Form 5500) 2012 v. 120126

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: 39.8% Real Estate: _____% Other: 60.2%

- 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):

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES

Acument Global Technologies, Inc. Pension Plan
Years Ended December 31, 2012 and 2011
With Report of Independent Auditors

Ernst & Young LLP



Acument Global Technologies, Inc. Pension Plan

Financial Statements and Supplemental Schedules

Years Ended December 31, 2012 and 2011

Contents

Report of Independent Auditors.....	1
Financial Statements	
Statements of Net Assets Available for Benefits.....	3
Statements of Changes in Net Assets Available for Benefits.....	4
Statement of Accumulated Plan Benefits	5
Statement of Changes in Accumulated Plan Benefits.....	6
Notes to Financial Statements.....	7
Supplemental Schedules	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	22
Schedule H, Line 4j – Schedule of Reportable Transactions.....	33

Report of Independent Auditors

The Investment Committee
Acument Global Technologies, Inc. Pension Plan

Report on the Financial Statements

We were engaged to audit the accompanying statements of net assets available for benefits of Acument Global Technologies, Inc. Pension Plan as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended, and the statement of accumulated plan benefits as of December 31, 2011, and the related statement of changes in accumulated plan benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in conformity with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free of 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. 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 investment information described in Note 6, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the entities that certified the investment information meet the requirements of 29 CFR 2520.103-8. The plan administrator has obtained certifications as of December 31, 2012 and 2011, and for the years then ended, stating that the investment information provided to the plan administrator is complete and accurate.

Disclaimer of Opinion on Financial Statements

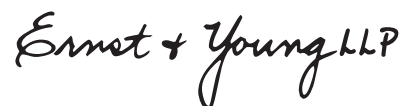
Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Disclaimer of Opinion on Supplemental Schedules

The accompanying supplemental schedules of assets (held at end of year) as of December 31, 2012, and reportable transactions for the year then ended, 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 referred to above.

Report on Compliance of Form and Content with Department of Labor's 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 investment information, have been audited by us in accordance with auditing standards generally accepted in the United States 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.

A handwritten signature in black ink that reads 'Ernst & Young LLP'.

October 15, 2013

Acument Global Technologies, Inc. Pension Plan

Statements of Net Assets Available for Benefits

	December 31	
	2012	2011
Assets		
Cash	\$ 1,239,900	\$ 2,192,000
Investments:		
Money market funds	27,551,972	22,367,712
U.S. government and municipal securities	9,851,876	8,576,704
Corporate equity	46,088,171	39,798,019
Corporate bonds	31,987,580	28,190,206
International bonds	7,136,472	6,335,488
Marketable limited partnerships	7,693,024	—
Registered investment companies	88,379,739	94,859,417
Total investments	218,688,834	200,127,546
Receivables:		
Employer contribution receivable	1,165,925	4,271,889
Interest receivable	1,040,982	870,980
	2,206,907	5,142,869
Total assets	222,135,641	207,462,415
Liabilities		
Administrative expenses payable	163,655	212,938
Net assets available for benefits	\$ 221,971,986	\$ 207,249,477

See accompanying notes.

Acument Global Technologies, Inc. Pension Plan

Statements of Changes in Net Assets Available for Benefits

	Year Ended December 31	
	2012	2011
Additions		
Employer contribution	\$ 3,518,971	\$ 5,147,553
Investment recovery	—	28,634,382
Investment income:		
Interest and dividends	8,107,076	7,685,631
Net appreciation in fair value of investments	20,913,037	2,862,328
Other income	—	156,802
Total additions	<u>32,539,084</u>	<u>44,486,696</u>
Deductions		
Benefits paid	13,780,949	13,000,662
Administrative expenses	3,767,299	2,915,821
Other	268,327	—
Total deductions	<u>17,816,575</u>	<u>15,916,483</u>
Net increase	<u>14,722,509</u>	<u>28,570,213</u>
Net assets available for benefits:		
Beginning of year	207,249,477	178,679,264
End of year	<u>\$ 221,971,986</u>	<u>\$ 207,249,477</u>

See accompanying notes.

Acument Global Technologies, Inc. Pension Plan

Statement of Accumulated Plan Benefits

December 31, 2011

Actuarial present value of accumulated plan benefits:

Vested benefits:

Participants currently receiving benefits

\$ 124,963,719

Other participants

93,999,733

Total vested benefits

218,963,452

Non-vested benefits

1,029,784

Total actuarial present value of accumulated plan benefits

\$ 219,993,236

See accompanying notes.

Acument Global Technologies, Inc. Pension Plan

Statement of Changes in Accumulated Plan Benefits

Year Ended December 31, 2011

Actuarial present value of accumulated plan benefits at beginning of year	\$ 191,774,620
Increase (decrease) during the year attributed to:	
Change in actuarial assumptions	23,320,995
Benefits accumulated, including actuarial gains and losses	3,808,391
Increase for interest due to the decrease in the discount period	14,089,892
Benefits paid	<u>(13,000,662)</u>
Net increase	<u>28,218,616</u>
Actuarial present value of accumulated plan benefits at end of year	<u><u>\$ 219,993,236</u></u>

See accompanying notes.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements

December 31, 2012 and 2011

1. Description of Plan

The following description of the Acument Global Technologies, Inc. Pension Plan (the Plan) provides general information about the Plan's provisions. Acument Global Technologies, Inc. (the Company) is the plan sponsor. Participants should refer to the plan document and summary plan description for a more complete description of the Plan's provisions, copies of which may be obtained from the plan sponsor.

General

The Plan is a non-contributory, defined benefit plan that covers all eligible domestic salaried employees and certain hourly, non-bargained and bargained employees of the Company and its wholly owned participating subsidiaries, as defined in the plan document. The Plan provides for retirement, death, and disability benefits and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

The Employer Pension Plan Committee (the Committee) is responsible for the general administration of the Plan. BMO Financial Group, formerly known as M&I Trust Company (M&I) is the trustee of the Plan as of December 31, 2012. During 2010, the plan sponsor made the decision to change the Plan's trustee from State Street Bank and Trust Company (State Street) to M&I. The transfer of assets from State Street to M&I commenced in December 2010 and was completed by January 31, 2011.

Eligibility and Vesting

An eligible employee becomes a participant in the Plan after having completed a minimum of 1,000 hours in the first 12 months of employment for any calendar year. Participants of the plan sponsor who were covered under the former Textron Master Retirement Plan were transferred into the Plan on August 11, 2006. Effective August 11, 2006, all of the Company's employees were eligible to participate in the Plan.

On July 31, 2008 and September 30, 2007, the plan sponsor froze the bargained and non-bargained Plans, respectively, to new participants and froze benefits for all participants of the Plan.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

1. Description of Plan (continued)

Benefits

Employees with five or more years of service or employed by the Company at or after age 60 are entitled to annual pension benefits beginning at the normal retirement age of 65. For salaried employees, the benefits are equal to 1.5% of the individual's compensation base in excess of covered compensation, multiplied by credited service years plus 1% of compensation base up to covered compensation, multiplied by credited service years. For hourly employees, these benefits are equal to their years of credited service multiplied by the appropriate multiplier rate for the year that individual was terminated by the Company. The Plan permits early retirement at ages 55–64. Employees may elect to receive their pension benefits in the form of a single life or joint and survivor annuity. If employees terminate before rendering five years of service, they forfeit the right to receive the portion of their accumulated plan benefits unless their pension benefit was vested upon the plan freeze on October 1, 2007.

If an active employee dies at age 55 or older, a death benefit equal to the value of the employee's accumulated pension benefits is paid to the employee's beneficiary. Active employees who become totally disabled may be eligible to receive a disability benefit of \$20 per month (\$30 per month for employees who became disabled after January 5, 2000) for each year of credited service, up to a maximum of 25 years. For employees covered by certain addendums in the Plan, disability benefits are paid until normal retirement age, at which time disabled participants begin receiving normal retirement benefits computed as though they had been employed to normal retirement age, with their annual compensation remaining the same as at the time they became disabled.

Funding

The Company contributes such amounts as are necessary to provide assets sufficient to meet the benefits to be paid to participants and satisfy the ERISA minimum funding requirements. The Plan has met the ERISA minimum funding requirements for 2012 and 2011.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

1. Description of Plan (continued)

Plan Termination

Although it has not expressed an intention to do so, the Company reserves the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. Upon termination, the net assets of the Plan will be allocated for payment to the participants in order of priority, as prescribed by ERISA and its related regulations and the plan document.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated plan benefits and may also depend on the financial condition of the Company and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC), as well as the priority of those benefits. Some benefits may be fully or partially provided for by the then-existing net assets of the Plan and the PBGC guarantee, while other benefits may not be provided for at all.

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Payment of Benefits

Benefits are recorded when paid.

Contributions Receivable

Contributions receivable at December 31, 2012 and 2011, represent the amounts due from the Company for the Plan to meet the minimum funding requirements under ERISA.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes and supplemental schedules. Actual results could differ from those estimates.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is defined as 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 (i.e., an exit price). See Note 5 for further discussion and disclosures related to fair value measurements.

In conformity with Accounting Standards Codification (ASC) 820, *Fair Value Measurements*, assets and liabilities measured at fair value are categorized into the following fair value hierarchy:

Level 1 – Fair value is based on unadjusted quoted prices for identical assets or liabilities in an active market that the Plan has the ability to access at the measurement date.

Level 2 – Fair value is based on quoted prices in markets that are not active, quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the asset or liability.

Level 3 – Fair value is based on prices or valuation techniques that require inputs that are both significant to the fair value measurement and unobservable. These inputs reflect management's judgment about the assumptions that a market participant would use in pricing the investment and are based on the best available information, some of which may be internally developed.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded as earned. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

New Accounting Pronouncements

In May 2011, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2011-04, *Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs*. ASU 2011-04 amended Accounting Standards Codification (ASC) 820, *Fair Value Measurement*, to converge the fair value measurement guidance in U.S. GAAP and International Financial Reporting Standards (IFRSs). Some of the amendments clarify the application of existing fair value measurement requirements, while other amendments change a particular principle in ASC 820. In addition, ASU 2011-04 requires additional fair value disclosures, although certain of these new disclosures are not required for nonpublic entities, as defined in ASC 820. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. Adoption of ASU 2011-04 did not have an effect on the Plan's net assets available for benefits or its changes in net assets available for benefits.

In January 2013, the FASB issued ASU 2013-01, *Clarifying the Scope of Disclosures about Offsetting Assets and Liabilities*. This update amends ASC 210, *Balance Sheet*, specifically the disclosure requirements created by ASU 2011-11, *Disclosures About Offsetting Assets and Liabilities*, issued by the FASB in December 2011. This update clarifies the scope of the disclosure requirements to be applicable to derivatives, including bifurcated embedded derivatives, repurchase agreements and reverse repurchase agreements, and securities borrowing and securities lending transactions that are either offset in accordance with Section 210-20-45 or Section 815-10-45 or are subject to a master netting arrangement or similar agreement. The disclosure requirements are effective for fiscal years beginning on or after January 1, 2013, and are required to be provided retrospectively for all comparative periods presented. Plan management is currently evaluating these disclosure requirements.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits (see Note 3) represent the actuarial present value of estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, and (b) present employees or their beneficiaries. Benefits are based on the cash balance accounts or the transition benefits for certain employees. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee services rendered to the valuation date.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

3. Accumulated Plan Benefits

The Plan's actuary estimated the actuarial present value of accumulated plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and 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.

Significant assumptions underlying the actuarial valuation are as follows:

Assumed rate of return on investments	6.8% and 7.6% (in 2012 and 2011, respectively)
Retirement age	65
Mortality basis	2011 – IRC 2012 separate static mortality table for blue-collar workers 2010 – RP 2000 table for blue-collar workers, projected to 2010

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. The actuary estimated the accumulated plan benefits as of January 1, 2012. There were no significant changes to the Plan that would have changed the valuations had they been performed as of December 31, 2011.

4. Westridge Capital Management Fund Investment

Through January 2009, the Plan had \$56.5 million invested in the Westridge Capital Management Fund. On February 25, 2009, the Securities and Exchange Commission (SEC) took legal action against the fund managers of Westridge Capital Management and obtained a court order to freeze the assets of the fund, as the fund managers were placed under investigation for misappropriation of funds in a complex investment scheme involving affiliated entities owned by the fund managers. After this action, the plan sponsor wrote off the Plan's investment in this fund. On May 27, 2009, the court-appointed receiver in the legal action filed a preliminary report indicating that a substantial amount of assets had been recovered and were under the receiver's control.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

4. Westridge Capital Management Fund Investment (continued)

The Plan recovered \$28.6 million and \$9.7 million of its Westridge investment in April 2011 and December 2010, respectively. Amounts recovered are presented in the investment recovery line in the statement of changes in net assets available for benefits. In March 2013, the Plan received a favorable court order regarding an additional settlement of the Westridge investment assets, in the amount of \$1.4 million. Recovery was received on April 23, 2013.

5. Fair Value Measurements

Fair value is defined as 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 (i.e., an exit price). To measure fair value, a hierarchy has been established that requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs. As such, the hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

Level 1 – Unadjusted quoted prices in active markets that are accessible to the reporting entity at the measurement date for identical assets and liabilities.

Level 2 – Inputs other than quoted prices in active markets for identical assets and liabilities that are observable, either directly or indirectly, for substantially the full term of the asset or liability. Level 2 inputs include the following:

- Quoted prices for similar assets and liabilities in active markets
- Quoted prices for identical or similar assets or liabilities in markets that are not active
- Observable inputs other than quoted prices that are used in the valuation of the assets or liabilities (e.g., interest rate and yield curve quotes at commonly quoted intervals)
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means

Level 3 – Unobservable inputs for the asset or liability (i.e., supported by little or no market activity). Level 3 inputs include management's own assumption about the assumptions that market participants would use in pricing the asset or liability (including assumptions about risk).

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

5. Fair Value Measurements (continued)

The level in the fair value hierarchy within which the fair value measurement is classified is determined based on the lowest level of input that is significant to the fair value measurement in its entirety.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets carried at fair value:

	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 27,551,972	\$ —	\$ —	\$ 27,551,972
U.S. government and municipal securities	—	9,851,876	—	9,851,876
Corporate equity:				
Consumer discretionary	6,386,801	—	—	6,386,801
Consumer staples	2,574,148	—	—	2,574,148
Energy	3,530,556	—	—	3,530,556
Financials	13,094,694	—	—	13,094,694
Health care	5,222,363	—	—	5,222,363
Industrials	4,341,549	—	—	4,341,549
Information technology	7,558,728	—	—	7,558,728
Materials	1,251,836	—	—	1,251,836
Telecommunication services	1,383,766	—	—	1,383,766
Utilities	743,730	—	—	743,730
Corporate bonds	—	31,987,580	—	31,987,580
International bonds	—	7,136,472	—	7,136,472
Registered investment companies:				
Equity funds:				
Mid cap	6,805,210	—	—	6,805,210
International equity funds	9,858,911	—	—	9,858,911
Fixed income funds	71,715,618	—	—	71,715,618
Marketable limited partnerships	7,693,024	—	—	7,693,024
Total assets at fair value	\$ 169,712,906	\$ 48,975,928	\$ —	\$ 218,688,834

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

5. Fair Value Measurements (continued)

	Assets at Fair Value as of December 31, 2011			
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 22,367,712	\$ —	\$ —	\$ 22,367,712
U.S. government and municipal securities	—	8,576,704	—	8,576,704
Corporate equity:				
Consumer discretionary	5,056,736	—	—	5,056,736
Consumer staples	2,931,888	—	—	2,931,888
Energy	3,170,789	—	—	3,170,789
Financials	10,979,318	—	—	10,979,318
Health care	4,075,530	—	—	4,075,530
Industrials	3,675,634	—	—	3,675,634
Information technology	6,926,703	—	—	6,926,703
Materials	1,303,398	—	—	1,303,398
Telecommunication services	951,220	—	—	951,220
Utilities	726,803	—	—	726,803
Corporate bonds	—	28,190,206	—	28,190,206
International bonds	—	6,335,488	—	6,335,488
Registered investment companies:				
Equity funds:				
Mid cap	6,668,627	—	—	6,668,627
International equity funds	8,244,520	—	—	8,244,520
Fixed income funds	79,946,270	—	—	79,946,270
Total assets at fair value	\$ 157,025,148	\$ 43,102,398	\$ —	\$ 200,127,546

The following is a description of the valuation techniques and inputs used for each major class of assets and liabilities measured at fair value.

Money market, marketable limited partnerships, and corporate equity funds: Classified within Level 1 of the fair value hierarchy. Valued based on shares held by the Plan at year-end with quoted prices in active markets, total fair value is either the price of the most recent trade at the time of the market close or the official close price, as defined by the exchange on which the asset is most actively traded on the last trading day of the period, multiplied by the number of units held without consideration of transaction costs.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

5. Fair Value Measurements (continued)

U.S. government and municipal securities, international bonds, and corporate bonds: Classified within Level 2 of the fair value hierarchy, where the security is frequently traded in less active markets, fair value is based on the closing price at the end of the period; where the security is less frequently traded, fair value is based on the price a dealer would pay for the security or similar securities, adjusted for any terms specific to that asset or liability. Market inputs are obtained from well-established and recognized vendors of market data and subjected to tolerance/quality checks.

Registered investment companies: Classified within Level 1 of the fair value hierarchy. Valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end.

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

Level 3 Gains and Losses

There were no Level 3 Plan assets or transactions in 2012 or 2011.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

6. Investments

All investment information for the Plan disclosed in the accompanying financial statements and supplemental schedules, including investments held at December 31, 2012 and 2011, and net appreciation in fair value of investments, interest, and dividends for the years then ended, was obtained or derived from information provided to the plan administrator and certified as complete and accurate by BMO Financial Group, trustee of the Plan from February 1, 2011 to December 31, 2012, and State Street Bank and Trust Company and M&I Trust Company, trustees of the Plan, for the period from January 1, 2011 to January 31, 2011.

The fair value of individual investments that represent 5% or more of the Plan's net assets available for benefits are as follows:

	December 31	
	2012	2011
Morgan Stanley Liquid Asset Fund	\$ 15,982,068	\$ —
Smith Barney Citigroup Bank Deposit Program	**	15,709,837
Blackrock Core Bond Portfolio Instl #332	12,146,470	23,764,071
Eaton Vance High Yield Municipals Fund Class I #490	21,737,676	22,304,292
TWC Total Return Bond Fund Class I #4728	—	12,888,349
Templeton Global Bond Fund – Ad #616	13,222,934	11,384,199
Doubleline Total Return Bond Fund Class I #2040	14,492,559	**

**Asset below 5% of the Plan's net assets available for benefits.

During 2012 and 2011, the Plan's investments (including investments bought, sold, as well as held during the year) appreciated (depreciated) in fair value as follows:

	December 31	
	2012	2011
Money market funds	\$ 3,467,714	\$ 1,508,865
U.S. government and municipal securities	(481,985)	1,133,651
Corporate equity	6,277,214	(1,994,479)
Corporate bonds	672,655	3,105,564
International bonds	457,367	109,341
Marketable limited partnerships	(286,114)	—
Registered investment companies	10,806,186	(1,000,614)
	<u>\$ 20,913,037</u>	<u>\$ 2,862,328</u>

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

7. Investments in Derivative Financial Instruments

In the normal course of operations, the Plan's assets and liabilities may include derivative financial instruments, consisting of futures contracts. These derivatives may involve, in varying degrees, elements of credit and market risks in excess of more traditional investment holdings, such as equity and debt instruments. The contract or notional amounts disclosed in this footnote provide a measure of the Plan's involvement in such instruments but are not indicative of potential loss. The intent is to use derivative financial instruments as economic hedges to manage market volatility risk associated with the Plan's investment assets or the achievement of investment policy objectives. The Plan's fiduciaries do not anticipate any material adverse effect on the Plan's financial position resulting from its involvement in these instruments.

The following table presents the effect of gains (losses) with respect to these derivative instruments, by type of derivative, at December 31, 2012 and 2011. The gains (losses) are reflected in the statements of changes in net assets available for benefits as net appreciation (depreciation) in fair value of investments.

	December 31	
	2012	2011
Equity index futures	\$ 2,527,113	\$ 579,970
International equity index futures	1,512,864	(1,398,670)
Fixed income futures	33,011	—
	<u>\$ 4,072,988</u>	<u>\$ (818,700)</u>

Futures Contracts

The Plan uses equity futures contracts primarily to achieve investment policy objectives for asset allocation. On behalf of the Plan, investment managers enter into various futures contracts in domestic equity, international equity securities, and fixed income futures. These contracts, which are considered derivatives under ASC 815, *Derivatives and Hedging*, are agreements between two parties to buy or sell a security or financial interest at a set price on a future date and are standardized and exchange-traded. Upon entering into such a contract on behalf of the Plan, the investment manager is required to pledge to the broker an amount of cash or securities equal to the minimum "initial margin" requirements of the exchange on which the contract is traded. Pursuant to the contract, the investment manager agrees to receive from or pay to the broker an amount of cash equal to the daily fluctuation in the value of the contract. Such receipts or payments are known as variation margin and are recorded on a daily basis by the trustee as realized gain or loss equal to the difference in the value of the contract between daily closing prices.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

7. Investments in Derivative Financial Instruments (continued)

The following table presents open futures contracts at December 31, 2012. The fair value presented in this table includes cumulative appreciation (depreciation) of these futures contracts earned/incurred during the year. Given the daily settlement to the margin account described above, there is no payable/receivable at the end of the period. All activity is reflected in the balance of the margin account.

Type of Contract	Number of Buy (Sell) Contracts	Expiration	Notional	Fair Value
Equity index futures:				
S&P 500 E-Mini Future	95	3/15/2013	\$ 6,745,475	\$ —
Russell 2000 Mini	126	3/15/2013	10,667,160	—
	<u>221</u>		<u>\$ 17,412,635</u>	<u>\$ —</u>
International equity index futures:				
Mini MSCI Emg Mkt	148	3/15/2013	\$ 7,943,900	\$ —
Mini MSCI EAFE	20	3/15/2013	1,620,300	—
	<u>168</u>		<u>\$ 9,564,200</u>	<u>\$ —</u>
Fixed income futures:				
US 5YR Note	2	3/28/2013	\$ 248,828	\$ —
US 10YR Note	1	3/19/2013	132,781	—
	<u>3</u>		<u>\$ 381,609</u>	<u>\$ —</u>

The following table presents open futures contracts at December 31, 2011:

Type of Contract	Number of Buy (Sell) Contracts	Expiration	Notional	Fair Value
Equity index futures:				
S&P 500 E-Mini Future	92	3/16/2012	\$ 5,761,960	\$ —
Russell 2000 Mini	127	3/16/2012	9,382,760	—
	<u>219</u>		<u>\$ 15,144,720</u>	<u>\$ —</u>
International equity index futures:				
Mini MSCI Emg Mkt	140	3/16/2012	\$ 6,450,500	\$ —
Mini MSCI EAFE	12	3/16/2012	845,640	—
	<u>152</u>		<u>\$ 7,296,140</u>	<u>\$ —</u>

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

8. Tax Status

The Plan has received a determination letter from the Internal Revenue Service (IRS) dated May 14, 2013, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code), and therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualified status. The plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code, and therefore, believes the Plan, as amended, is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States require plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to 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, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2009.

9. Related-Party Transactions

Certain of the Plan's assets are invested in funds managed by the trustees of the Plan. These transactions qualify as party-in-interest transactions; however, they are exempt from the prohibited transactions rules under ERISA.

10. Administrative Expenses

The Plan incurs administrative expenses directly related to the Plan, which consist primarily of trustee fees, PBGC fees, legal fees and actuarial fees. These expenses are reported on the statements of changes in net assets available for benefits as administrative expenses. Expenses relating to purchases, sales, or transfers of the Plan's investments are charged to the particular investment fund to which the expenses relate. All other administrative expenses are paid by the Company on behalf of the Plan.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements (continued)

11. Risks and Uncertainties

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

Plan contributions are made and the actuarial present value of accumulated plan benefits is 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 estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

12. Subsequent Events

Management evaluated subsequent events for the Plan through October 15, 2013, the date the financial statements were available to be issued. As disclosed in Note 4, the Company received \$1.4 million recovery of the Westridge investment on April 23, 2013.

Supplemental Schedules

Acument Global Technologies, Inc. Pension Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

December 31, 2012

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
Money Market Funds			
Morgan Stanley Liquid Asset Fund	Cash Equivalents	\$ 15,982,068	\$ 15,982,068
BMO Prime Money Market CI Y #200	Cash Equivalents	8,342,179	8,342,179
BMO Prime Money Market CI Y #200	Cash Equivalents	1,295,248	1,295,248
Morgan Stanley Liquid Asset Fund	Cash Equivalents	393,804	393,804
Morgan Stanley Liquid Asset Fund	Cash Equivalents	328,860	328,860
Morgan Stanley Liquid Asset Fund	Cash Equivalents	264,121	264,121
Morgan Stanley Liquid Asset Fund	Cash Equivalents	244,318	244,318
Morgan Stanley Liquid Asset Fund	Cash Equivalents	205,798	205,798
Morgan Stanley Liquid Asset Fund	Cash Equivalents	198,536	198,536
Morgan Stanley Liquid Asset Fund	Cash Equivalents	145,334	145,334
Bank Deposits Program Smith Barney Citigroup	Cash Equivalents	136,095	136,095
Cash – 03		32,904	32,904
Cash – 03		11,881	11,881
Cash – 07		(29,176)	(29,176)
Total Money Market Funds		27,551,972	27,551,972
U.S. Government and Municipal Securities			
US Treasury Bond Dtd 05/15/2012	Fixed Income Treasury & Federal Agencies	2,490,818	2,435,195
US Treasury Note Dtd 08/15/2012	Fixed Income Treasury & Federal Agencies	701,352	700,488
California ST GO Bds Taxable Dtd 04/28/2009	State and Municipal – Long	563,457	684,855
US Treasury Bond Dtd 08/15/2012	Fixed Income Treasury & Federal Agencies	699,678	671,224
US Treasury Bond Dtd 02/15/2012	Fixed Income Treasury & Federal Agencies	635,140	590,871
New York ST Dorm Auth ST Pers Income Dtd 10/14/2010	State and Municipal – Long	533,479	535,737
New York NY City Mun Wtr Fin. Wtr. Dtd 11/18/2010	State and Municipal – Long	540,884	533,692
Los Angeles Calif Cmnty Colleg GO Dtd 07/22/2010	State and Municipal – Long	523,440	515,030
New Jersey ST Transn Tr Fd Aut Dtd 01/14/2010	State and Municipal – Long	479,084	468,451
Chicago III Brd Ed GO Bds 2010c Dtd 11/02/2010	State and Municipal – Long	392,804	405,213
Illinois ST Taxable Pension Dtd 06/12/2003	State and Municipal – Long	356,871	390,718
New York NY GO Bds 2010 Taxable Dtd 12/17/2009	State and Municipal – Long	360,189	348,923
Chicago III Tran Auth Sales & Rev Dtd 08/06/2008	State and Municipal – Long	308,616	333,757
New York NY GO Bds Subser Taxable Dtd 10/15/2009	State and Municipal – Long	285,814	288,240
Inter Amern Dev Bk Global Medium Dtd 08/07/2012	Fixed Income Treasury & Federal Agencies	287,950	286,923
New York NY City Mun Wtr Fin. Rev. Dtd 03/18/2010	State and Municipal – Long	229,892	228,490
California ST GO Bds Taxable Dtd 10/15/2009	State and Municipal – Long	161,472	193,998
Chicago III Tran Auth Sales & Rev Dtd 08/06/2008	State and Municipal – Long	125,108	121,366
US Treasury Note Dtd 11/15/2012	Fixed Income Treasury & Federal Agencies	119,572	118,706
Total U.S. Government and Municipal Securities		9,795,618	9,851,876
Common Stocks			
Simon Pty Group Inc New Com	Common Stocks	878,777	1,242,429
Apple Inc Com	Common Stocks	422,301	625,303
Prologis Inc Com	Common Stocks	533,604	562,055
Apple Inc Com	Common Stocks	405,347	515,676

Acument Global Technologies, Inc. Pension Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (continued)

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
Common Stocks (continued)			
Boston Pptys Inc Com	Common Stocks	\$ 453,036	\$ 497,624
Public Storage Com	Common Stocks	360,088	434,445
Visa Inc Com Cl A	Common Stocks	210,563	412,298
Union Pac Corp Com	Common Stocks	312,522	403,435
Equity Residential Com	Common Stocks	370,854	378,102
Kinder Morgan Management LLC Shs	Common Stocks	358,044	356,171
Verizon Communications Inc Com	Common Stocks	338,537	352,175
Amazon.Com Inc Com	Common Stocks	278,317	346,953
Microsoft Corp Com	Common Stocks	337,802	329,437
Danaher Corp Com	Common Stocks	292,047	318,798
JPMorgan Chase & Co Com	Common Stocks	326,153	318,204
Host Hotels & Resorts Inc	Common Stocks	357,330	317,304
Wells Fargo & Co New Com	Common Stocks	287,444	313,670
Pfizer Inc Com	Common Stocks	241,752	308,475
Chevron Corp New Com	Common Stocks	291,356	303,549
International Business Machs Corp	Common Stocks	311,122	303,224
Google Inc Cl A	Common Stocks	250,701	302,051
Avalonbay Cmnty Inc Com	Common Stocks	262,542	301,145
Exxon Mobil Corp Com	Common Stocks	292,120	298,511
Google Inc Cl A	Common Stocks	253,005	294,977
Monsanto Co New Com	Common Stocks	220,758	294,740
Coca Cola Co Com	Common Stocks	272,422	289,384
Monsanto Co New Com	Common Stocks	221,005	285,654
Ventas Inc Com	Common Stocks	235,218	277,481
Salesforce Com Inc Com	Common Stocks	223,078	276,188
Merck & Co Inc New Com	Common Stocks	243,253	275,854
Camden Ppty Tr Com	Common Stocks	247,707	273,522
Priceline Com Inc Com New	Common Stocks	243,970	269,249
SL Green Rlty Corp Com	Common Stocks	259,639	266,972
Apple Inc Com	Common Stocks	171,195	266,619
General Elec Co Com	Common Stocks	256,427	264,747
Starbucks Corp Com	Common Stocks	198,934	259,462
Precision Castparts Corp Com	Common Stocks	208,220	257,611
Citigroup Inc Com New	Common Stocks	217,957	256,586
Qualcomm Inc Com	Common Stocks	238,335	253,006
Taubman Ctrs Inc Com	Common Stocks	253,822	252,691
Conocophillips Com	Common Stocks	266,663	249,995
Apartment Inv't & Mgmt Co Cl A	Common Stocks	240,524	249,196
Occidental Pete Corp Com	Common Stocks	328,260	248,753
Crown Castle Intl Corp Com	Common Stocks	189,501	247,870
Asml Holding NV	Common Stocks	171,644	245,648
CVS Caremark Corp Com	Common Stocks	180,366	240,058
Amazon.Com Inc Com	Common Stocks	183,641	237,825
Disney Walt Co Com	Common Stocks	187,772	233,117
HCP Inc Com	Common Stocks	189,015	229,955
Qualcomm Inc Com	Common Stocks	220,472	226,221

Acument Global Technologies, Inc. Pension Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (continued)

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
Common Stocks (continued)			
Range Resources Corp Com	Common Stocks	\$ 197,417	\$ 223,612
Health Care REIT Inc Com	Common Stocks	187,536	217,652
First Indl Rlty Tr Inc Com	Common Stocks	186,763	214,199
Asml Holding N V Nyregistry Shs	Common Stocks	26,289	213,388
Lvmh Moet Hennessy Louis Vuitton ADR	Common Stocks	178,769	208,797
Johnson & Johnson Com	Common Stocks	182,707	205,113
Procter & Gamble Co Com	Common Stocks	200,515	204,688
Ddr Corp Com	Common Stocks	183,894	202,249
Bristol Myers Squibb Co Com	Common Stocks	202,221	198,538
American Intl Group Inc Com New	Common Stocks	197,221	198,492
Travelers Cos Inc Com	Common Stocks	139,194	194,129
Novo-Nordisk A S ADR	Common Stocks	144,643	193,893
Anheuser Busch Inbev Sponsored ADR	Common Stocks	190,370	193,438
Unitedhealth Group Inc Com	Common Stocks	160,884	192,118
Toyota Mtr Corp Sponsored ADR	Common Stocks	185,979	186,593
Express Scripts Hldg Co Com	Common Stocks	196,834	185,220
Starbucks Corp Com	Common Stocks	134,581	184,434
Ecolab Inc Com	Common Stocks	128,109	184,208
Family Dlr Stores Inc Com	Common Stocks	169,773	182,494
Sap Aktiengesellschaft Sponsored ADR	Common Stocks	133,097	181,980
Entertainment Properties Tr Com	Common Stocks	180,312	181,166
United Technologies Corp Com	Common Stocks	188,895	180,422
Biogen IDEC Inc Com	Common Stocks	139,690	180,181
Ebay Inc Com	Common Stocks	149,282	179,206
Federal Rlty Invt Tr Sh Ben Int New	Common Stocks	145,659	178,706
Union Pac Corp Com	Common Stocks	140,568	178,648
Union Pac Corp Com	Common Stocks	139,651	177,894
Celgene Corp Com	Common Stocks	146,207	176,558
Vertex Pharmaceuticals Inc Com	Common Stocks	220,499	176,525
E M C Corp Mass Com	Common Stocks	188,887	176,240
Precision Castparts Corp Com	Common Stocks	152,451	174,266
Kingfisher PLC Sponsored ADR Par 15	Common Stocks	155,817	174,228
Facebook Inc Cl A	Common Stocks	148,784	174,066
Schlumberger LTD Com	Common Stocks	219,417	170,890
Joy Global Inc Com	Common Stocks	216,012	170,420
Franklin Res Inc Com	Common Stocks	170,981	169,067
Komatsu LTD Spons ADR	Common Stocks	190,139	168,099
Extra Space Storage Inc Com	Common Stocks	113,429	166,557
General Growth Pptys Inc New Com	Common Stocks	135,106	165,827
CVS Caremark Corp Com	Common Stocks	151,600	164,728
International Business Machs Corp	Common Stocks	169,851	163,967
American Tower Corporation	Common Stocks	116,072	163,658
Phillips 66 Com	Common Stocks	91,481	163,017
Novartis AG Sponsored ADR	Common Stocks	142,443	161,288
Carnival Corp Paired CTF 1 Com	Common Stocks	204,143	160,758
Illumina Inc Com	Common Stocks	159,515	159,766

Acument Global Technologies, Inc. Pension Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (continued)

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
Common Stocks (continued)			
Hennes & Mauritz AB ADR	Common Stocks	\$ 150,995	\$ 159,602
Google Inc Cl A	Common Stocks	136,635	159,161
Essex Pty Tr Inc Com	Common Stocks	139,594	157,649
International Business Machs Corp	Common Stocks	136,138	157,071
Pfizer Inc Com	Common Stocks	141,726	154,739
Express Scripts Hldg Co Com	Common Stocks	154,519	152,928
Tencent Hldgs LTD ADR	Common Stocks	118,068	152,663
Comcast Corp Cl A	Common Stocks	112,047	152,541
Mastercard Inc Cl A	Common Stocks	133,236	151,806
Ralph Lauren Corp Cl A	Common Stocks	143,594	150,520
Embraer S A Sp ADR Rep 4 Com	Common Stocks	166,772	150,248
National Oilwell Varco Inc	Common Stocks	152,686	149,823
Assa Abloy AB ADR	Common Stocks	110,812	149,707
Fresenius Med Care	Common Stocks	140,257	149,274
Itau Unibanco Hldg Sa Sponsored ADR	Common Stocks	190,669	148,634
HSBC Hldgs PLC Sponsored ADR New	Common Stocks	127,907	147,694
Microsoft Corp Com	Common Stocks	144,942	147,678
Danaher Corp Com	Common Stocks	142,661	147,017
SBA Communications Corp Com	Common Stocks	120,498	146,645
Nextera Energy Inc Com	Common Stocks	135,868	146,475
Unitedhealth Group Inc Com	Common Stocks	134,787	145,906
Intuitive Surgical Inc Com New	Common Stocks	125,867	145,640
Sempra Energy Com	Common Stocks	109,736	145,072
Colonial Properties Trust Sh Ben Int	Common Stocks	137,184	144,739
Home Depot Inc Com	Common Stocks	144,943	143,987
Aia Group LTD Sponsored ADR	Common Stocks	137,574	142,809
Fanuc Corporation	Common Stocks	117,213	142,695
General Elec Co Com	Common Stocks	145,032	141,976
Canadian Natl Ry Co Com	Common Stocks	109,298	141,885
American Elec Pwr Inc Com	Common Stocks	123,671	141,527
Nestle S A Sponsored ADR Repstg Reg	Common Stocks	117,420	141,033
Fluor Corp New Com	Common Stocks	175,995	140,976
Cerner Corp Com	Common Stocks	118,182	140,681
Regions Finl Corp New Com	Common Stocks	121,324	139,249
Schlumberger LTD Com	Common Stocks	171,005	139,152
O Reilly Automotive Inc New Com	Common Stocks	146,013	138,512
National Grid Transco PLC Spon ADR	Common Stocks	115,532	138,430
Kinder Morgan Inc Del Com	Common Stocks	142,846	138,246
Adidas AG	Common Stocks	114,595	137,368
Oracle Corp Com	Common Stocks	130,291	134,513
Covidien PLC Shs	Common Stocks	126,127	134,130
Gilead Sciences Inc Com	Common Stocks	125,479	133,899
Ace LTD Npv	Common Stocks	116,856	131,510
Senior Hsg Pptys Tr Sh Ben Int	Common Stocks	121,059	130,493
American Express Co Com	Common Stocks	109,277	129,158
Cnooc LTD Sponsored ADR	Common Stocks	122,883	128,920

Acument Global Technologies, Inc. Pension Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (continued)

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
Common Stocks (continued)			
Capital One Finl Corp Com	Common Stocks	\$ 132,146	\$ 128,141
Publicis Groupe ADR Sponsored	Common Stocks	117,429	128,022
Eog Res Inc Com	Common Stocks	115,895	126,950
Blackrock Inc Com	Common Stocks	99,454	126,300
Philip Morris Intl Inc Com	Common Stocks	130,440	126,296
Teva Pharmaceutical Inds LTD ADR	Common Stocks	172,724	125,836
PNC Finl Svcs Group Inc Com	Common Stocks	129,896	125,192
Industrial & Coml Bk China ADR	Common Stocks	129,405	124,875
Linkedin Corp Com Cl A	Common Stocks	118,323	124,465
Goldman Sachs Group Inc Com	Common Stocks	142,687	124,243
Gilead Sciences Inc Com	Common Stocks	80,848	123,910
Avalonbay Cmnty Inc Com	Common Stocks	113,180	123,522
Swatch Group AG ADR	Common Stocks	94,252	123,219
Kraft Foods Group Inc Com	Common Stocks	51,628	123,133
Johnson & Johnson Com	Common Stocks	127,050	122,885
Dollar Gen Corp New Com	Common Stocks	134,712	122,041
Nextera Energy Inc Com	Common Stocks	123,751	121,567
Mondelez Intl Inc Com	Common Stocks	187,846	121,030
Freeport-McMoran Copper & Gold Inc	Common Stocks	180,847	120,897
CBS Corp New Cl B	Common Stocks	104,030	120,504
Intuit Com	Common Stocks	100,549	119,248
Biogen IDEC Inc Com	Common Stocks	93,203	118,413
Borgwarner Inc Com	Common Stocks	128,945	118,245
Macy's Inc Com	Common Stocks	105,286	118,153
Rogers Communications Inc Cl B Non	Common Stocks	109,431	117,533
Potash Corp Sask Inc Com	Common Stocks	166,581	117,106
Philip Morris Intl Inc Com	Common Stocks	114,089	115,925
Digital Rlty Tr Inc Com	Common Stocks	94,711	114,802
Siemens A G Sponsored ADR	Common Stocks	121,405	114,287
Cubesmart Com	Common Stocks	94,098	113,661
Ramco-Gershenson Properties Com	Common Stocks	100,428	113,627
Las Vegas Sands Corp Com	Common Stocks	108,888	113,277
Discovery Communications Inc New Com	Common Stocks	95,617	112,614
Costco Whsl Corp New Com	Common Stocks	86,843	112,256
Ross Stores Inc Com	Common Stocks	129,047	111,966
Equity One Inc Com	Common Stocks	102,551	110,996
Lyondellbasell Industries N V Shs	Common Stocks	79,497	110,983
Target Corp Com	Common Stocks	102,971	110,766
Boston Ppty Inc Com	Common Stocks	100,372	110,254
Las Vegas Sands Corp Com	Common Stocks	110,901	109,861
Mitsubishi Ufj Finl Group Inc	Common Stocks	112,235	109,804
Boeing Co Com	Common Stocks	105,871	109,573
Boeing Co Com	Common Stocks	106,155	108,518
Grainger W W Inc Com	Common Stocks	107,194	108,470
Vmware Inc Cl A Com	Common Stocks	104,481	108,073
Teradata Corp Del Com	Common Stocks	112,954	108,060

Acument Global Technologies, Inc. Pension Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (continued)

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
Common Stocks (continued)			
Michelin Compagnie Generale Des Etablissements Michelin ADR	Common Stocks	\$ 82,591	\$ 108,052
Pennsylvania Real Estate Inv't Tr	Common Stocks	101,604	107,645
Honeywell International Inc Com	Common Stocks	98,106	107,518
Ulta Salon Cosmetics & Fragrance Inc	Common Stocks	96,057	107,300
Sherwin Williams Co Com	Common Stocks	98,288	107,213
Williams Cos Inc Com	Common Stocks	103,002	107,191
Michael Kors Hldgs LTD Shs	Common Stocks	97,471	106,856
United Technologies Corp Com	Common Stocks	107,307	106,039
Strategic Hotels & Resorts	Common Stocks	107,722	105,747
Pearson PLC Sponsored ADR	Common Stocks	101,319	105,145
Lauder Estee Cos Inc Cl A	Common Stocks	87,823	105,114
Covidien PLC Shs	Common Stocks	94,374	104,798
E M C Corp Mass Com	Common Stocks	110,543	104,312
McGraw Hill Cos Inc Com	Common Stocks	105,363	103,818
Coach Inc Com	Common Stocks	120,475	102,527
Sirius Xm Radio Inc Com	Common Stocks	102,948	102,297
The Adt Corporation Com	Common Stocks	97,850	102,278
Unilever N V New York Shs New	Common Stocks	98,630	101,955
Wells Fargo & Co New Com	Common Stocks	102,740	101,925
Yum Brands Inc Com	Common Stocks	102,299	101,725
Glaxosmithkline PLC Sponsored ADR	Common Stocks	103,121	101,416
HCA Holdings Inc Com	Common Stocks	108,129	101,190
Range Resources Corp Com	Common Stocks	96,539	99,083
Kraft Foods Inc Cl A	Common Stocks	131,699	99,013
Hang Lung Ppty's LTD Sponsored ADR	Common Stocks	98,402	98,590
Allergan Inc Com	Common Stocks	98,910	97,326
Douglas Emmett Inc Com	Common Stocks	78,795	96,788
Edwards Lifesciences Corp Com	Common Stocks	85,548	96,211
Unilever N V New York Shs New	Common Stocks	83,828	96,210
AFLAC Inc Com	Common Stocks	94,542	95,191
Edwards Lifesciences Corp Com	Common Stocks	97,336	94,498
Cerner Corp Com	Common Stocks	83,846	94,407
Saul Centers Inc Com	Common Stocks	89,925	93,710
Anadarko Pete Corp Com	Common Stocks	96,308	93,408
Accenture PLC Class A Ordinary	Common Stocks	81,944	93,034
US Bancorp Del Com New	Common Stocks	72,745	92,466
Li & Fung LTD ADR	Common Stocks	95,221	92,211
Fedex Corp Com	Common Stocks	91,157	91,903
Gilead Sciences Inc Com	Common Stocks	91,838	91,592
Teradata Corp Del Com	Common Stocks	100,688	91,535
AT&T Inc Com	Common Stocks	77,966	90,107
Ameriprise Finl Inc Com	Common Stocks	80,393	89,811
Mercadolibre Inc Com	Common Stocks	73,621	89,704
Hong Kong Exchanges & Clearing ADR	Common Stocks	113,219	89,617
Borgwarner Inc Com	Common Stocks	93,119	88,737
Wal-Mart De Mexico S A De C V	Common Stocks	75,982	88,413

Acument Global Technologies, Inc. Pension Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (continued)

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
Common Stocks (continued)			
Dassault Sys Sa ADR Com	Common Stocks	\$ 59,788	\$ 88,394
State Str Corp Com	Common Stocks	78,985	86,969
Cabot Oil & Gas Corp Com	Common Stocks	70,805	86,249
Check Point Software Tech Com	Common Stocks	99,896	85,990
Arm Hldgs PLC Sponsored ADR	Common Stocks	70,245	85,420
Bg Group PLC-Spon ADR	Common Stocks	127,015	85,318
VF Corp Com	Common Stocks	49,475	84,090
Celgene Corp Com	Common Stocks	66,932	83,884
Sandisk Corp Com	Common Stocks	94,899	83,346
Schlumberger LTD Com	Common Stocks	82,632	83,089
Jones Lang Lasalle Inc Com	Common Stocks	93,412	82,765
Sabmiller PLC Spons ADR	Common Stocks	60,998	82,335
Lennar Corp Cl A	Common Stocks	81,363	82,212
Centurylink Inc Com	Common Stocks	79,647	81,878
Taiwan Semiconductor MFG Co LTD	Common Stocks	65,259	80,755
Allergan Inc Com	Common Stocks	80,511	80,631
Dupont Fabros Technology Inc Com	Common Stocks	74,620	80,429
Nestle S A Sponsored ADR Repstg Reg	Common Stocks	70,027	80,023
Syngenta AG Sponsored ADR	Common Stocks	66,254	79,830
Deere & Co Com	Common Stocks	73,097	79,679
Retail Pptys Amer Inc Cl A	Common Stocks	64,104	78,978
Kddi Corp ADR	Common Stocks	76,842	78,954
Eog Res Inc Com	Common Stocks	75,470	78,030
Turkiye Garanti Bankasi A S	Common Stocks	67,128	76,725
FMC Technologies Inc Com	Common Stocks	79,294	75,424
Royal Bk Scotland Group PLC Spons	Common Stocks	69,545	75,077
Tullow Oil PLC ADR	Common Stocks	71,046	74,869
Keycorp New Com	Common Stocks	83,226	74,812
Baidu, Inc	Common Stocks	89,911	74,616
Asml Holding N V Nyregistry Shs	Common Stocks	24,515	73,855
Elektro AB ADR	Common Stocks	72,502	73,197
Sberbank Russia Sponsored ADR	Common Stocks	64,959	73,142
Yandex N V Shs Class A	Common Stocks	95,252	72,611
Fifth Third Bancorp Com	Common Stocks	69,803	72,246
Unitedhealth Group Inc Com	Common Stocks	57,817	71,922
Deutsche Bank AG Reg	Common Stocks	70,110	71,573
Lowes Cos Inc Com	Common Stocks	56,928	71,466
Compass Group PLC Sponsored ADR New	Common Stocks	71,111	70,969
Corrections Corp Amer New Com New	Common Stocks	53,637	70,727
Sunstone Hotel Inc New Com	Common Stocks	69,329	69,529
Thermo Fisher Corp Com	Common Stocks	63,126	69,520
Flsmidth & Co A S Sponsored ADR	Common Stocks	99,884	65,973
Cys Invt Inc Com	Common Stocks	74,698	65,829
Yum Brands Inc Com	Common Stocks	50,616	65,006
E M C Corp Mass Com	Common Stocks	63,215	64,540
Asml Holding NV	Common Stocks	52,372	63,682

Acument Global Technologies, Inc. Pension Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (continued)

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
Common Stocks (continued)			
Burberry Group PLC Sponsored ADR	Common Stocks	\$ 62,214	\$ 63,532
Vodafone Group PLC New Sponsored ADR	Common Stocks	65,940	61,867
Eaton Corp PLC Shs	Common Stocks	–	61,386
Public Storage Com	Common Stocks	59,909	60,080
Kraft Foods Group Inc Com	Common Stocks	–	58,929
Time Warner Inc Com New	Common Stocks	43,227	58,831
Southern Copper Corp Com	Common Stocks	49,692	58,418
Facebook Inc Cl A	Common Stocks	70,763	57,366
Paccar Inc Com	Common Stocks	55,002	56,060
Deutsche Telekom AG Sponsored ADR	Common Stocks	53,373	54,076
Cbre Group Inc Cl A	Common Stocks	55,261	51,342
Edison Intl Com	Common Stocks	52,247	50,658
Cameron Intl Corp Com	Common Stocks	49,433	50,306
Glimcher Rlty Tr Sh Ben Int	Common Stocks	39,279	39,279
Hersha Hospitality Tr Priority Cl A	Common Stocks	38,810	38,810
Highwoods Pptys Inc Com	Common Stocks	37,066	37,066
Campus Crest Cmnty Inc Com	Common Stocks	27,271	32,845
Concho Res Inc Com	Common Stocks	30,188	30,188
Vornado Rlty Tr Com	Common Stocks	16,645	18,351
Epr Pptys Com Sh Ben Int	Common Stocks	15,972	16,922
Total Common Stocks		41,805,436	46,088,171
Corporate Bonds			
Wal Mart Stores Inc NT Dtd 08/24/2007	Non-Government Obligations – Long	1,216,299	1,328,859
General Electric Cap Corp Medium Term Dtd 03/20/2002	Non-Government Obligations – Long	742,768	844,175
Enterprise Prods Oper LLC Gtd Smt Dtd 10/15/2009	Non-Government Obligations – Long	820,500	826,374
United Health Group Inc NT Dtd 11/19/2007	Non-Government Obligations – Long	795,360	793,518
DirectV Hldgs LLC Direct V Sr NT Dtd 03/10/2011	Non-Government Obligations – Long	679,009	705,904
Toledo Edison Co Sr NT Dtd 11/16/2006	Non-Government Obligations – Long	673,047	698,370
Goldman Sachs Group Inc Sub NT Dtd 10/03/2007	Non-Government Obligations – Long	643,447	685,665
Roche Hldgs Inc NT 144a Dtd 02/25/2009	Non-Government Obligations – Long	684,151	670,499
Time Warner Cable Inc NT Dtd 04/09/2007	Non-Government Obligations – Long	606,768	661,907
News Amer Inc Sr NT Dtd 02/16/2011	Non-Government Obligations – Long	517,868	645,956
Protective Life Corp Sr NT Dtd 10/09/2009	Non-Government Obligations – Long	568,131	645,559
Johnson S C & Son Inc. Dtd 08/30/2010	Non-Government Obligations – Long	639,451	642,257
Devon Energy Corp Sr Deb Dtd 03/25/2002	Non-Government Obligations – Long	607,409	616,935
Pacificorp Dtd 07/17/2008	Non-Government Obligations – Long	579,519	609,205
Bristol Myers Squibb Co NT Dtd 11/20/2006	Non-Government Obligations – Long	594,418	606,906
Exelon Generation Co LLC Sr NT Dtd 06/18/2012	Non-Government Obligations – Long	566,596	605,640
Harris Corp Del Sr NT Dtd 12/03/2010	Non-Government Obligations – Long	530,820	592,510
Amerada Hess Corp NT Dtd 08/15/2001	Non-Government Obligations – Long	589,962	585,828
Kroger Co Sr NT Dtd 05/11/2001	Non-Government Obligations – Long	597,572	583,947
Haliburton Co Sr NT Dtd 03/13/2009	Non-Government Obligations – Long	530,869	563,184
Metlife Inc Jr SB DB Dtd 12/21/2006	Non-Government Obligations – Long	505,438	561,346
Ebay Inc. Sr NT Dtd 07/24/2012	Non-Government Obligations – Long	572,122	560,004
Target Corp Dtd 10/05/2007	Non-Government Obligations – Long	563,315	551,361

Acument Global Technologies, Inc. Pension Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (continued)

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
Corporate Bonds (continued)			
South Carolina Elec & Gas Co. 1st Mtg Dtd 01/27/2011	Non-Government Obligations – Long	\$ 461,635	\$ 539,013
Kinder Morgan Energy partners Sr NT Dtd 09/16/2009	Non-Government Obligations – Long	478,129	534,632
Bellsouth Telecommunication NT Dtd 06/04/1998	Non-Government Obligations – Long	515,998	531,721
JPMorgan Chase & Co Sr NT Dtd 12/22/2011	Non-Government Obligations – Long	439,198	524,219
Teachers Ins & Annuity Assn Am Dtd 12/16/2009	Non-Government Obligations – Long	468,969	515,386
Wyndham Worldwide Corp NT Dtd 03/07/2012	Non-Government Obligations – Intermediate	478,306	495,610
Nationwide MU Ins. Co Srpls NT 144a Dtd 08/10/2009	Non-Government Obligations – Long	425,462	485,443
Cigna Corp Sr NT Dtd 11/10/2011	Non-Government Obligations – Long	415,602	477,351
United Parcel Svc Inc. Sr NT Dtd 01/15/2008	Non-Government Obligations – Long	405,045	469,445
Johnson & Johnson Dtd 06/23/2008	Non-Government Obligations – Long	452,720	466,062
Amgen Inc Sr NT Dtd 05/23/2008	Non-Government Obligations – Long	413,813	456,205
Marathon Pete Corp Sr NT Dtd 09/10/2011	Non-Government Obligations – Long	381,830	456,142
Energy Transfer Partners LP Dtd 03/28/2008	Non-Government Obligations – Long	400,312	439,705
Applied Matls Inc Sr NT Dtd 06/08/2011	Non-Government Obligations – Long	364,433	438,045
Lilly Eli & Co Sr NT Dtd 03/06/2009	Non-Government Obligations – Long	379,338	419,290
Lowes Co Deb Dtd 02/09/1998	Non-Government Obligations – Long	385,405	418,701
Citigroup Inc Dtd 07/23/2009	Non-Government Obligations – Long	307,332	366,794
May Dept Stores Co Sr NT Dtd 07/02/2004	Non-Government Obligations – Long	367,554	365,853
The Adt Corporation 144a NT Dtd 07/05/2012	Non-Government Obligations – Long	381,246	360,688
Heinz H J Fin Co Gtd Sr NT 144a Dtd 07/29/2009	Non-Government Obligations – Long	332,945	356,125
Florida Power Corp 1 mtg Bd Dtd 11/20/2012	Non-Government Obligations – Long	359,839	354,010
Nisource Fin Corp NT Dtd 06/14/2012	Non-Government Obligations – Long	336,358	338,723
HSBC Bk USA N A Global Medium Term Dtd 10/25/2004	Non-Government Obligations – Long	272,432	322,787
Time Warner Cable Inc Dtd 06/29/2009	Non-Government Obligations – Long	268,966	310,751
Dcp Midstream Operatin gPI Gtd Smt Dtd 03/13/2012	Non-Government Obligations – Intermediate	289,279	297,125
Southern Copper Corp NT Dtd 11/08/2012	Non-Government Obligations – Long	284,800	290,241
JP Morgan Chase & co. Sr NT Dtd 09/24/2012	Non-Government Obligations – Intermediate	263,924	272,892
Raytheon Co NT Dtd 12/06/2011	Non-Government Obligations – Long	241,689	265,940
Amgen Inc NT Dtd 01/16/2009	Non-Government Obligations – Long	244,436	265,405
Raytheon Co Deb Dtd 08/12/1997	Non-Government Obligations – Long	248,886	257,433
Senior Hsg Pptys Tr Sr NT Dtd 04/09/2010	Non-Government Obligations – Intermediate	241,680	256,010
Energy Transfer Prtns LP Sr NT Dtd 01/17/2012	Non-Government Obligations – Long	199,284	244,868
Narragansett Elec Co Sr NT 144a Dtd 03/22/2010	Non-Government Obligations – Long	224,367	239,324
General Electric Cap Corp MTN Fr Dtd 01/09/2009	Non-Government Obligations – Long	196,826	237,878
CSX Corp NT Dtd 09/20/2006	Non-Government Obligations – Long	219,447	229,141
Merrill Lynch & Co Inc Sub NT Dtd 05/14/2008	Non-Government Obligations – Long	174,480	227,798
Corning Inc NT Dtd 08/01/2006	Non-Government Obligations – Long	204,631	222,845
Prudential Finl Inc Mtns Book Fr Dtd 06/13/2005	Non-Government Obligations – Long	224,826	217,124
Pacificorp Dtd 10/03/2007	Non-Government Obligations – Long	224,725	215,523
Senior Hsg Pptys Tr Sr NT Dtd 12/08/2011	Non-Government Obligations – Intermediate	181,705	213,338
Memorial Sloan Kettering Cancer TX Bd Dtd 12/08/2011	Non-Government Obligations – Long	178,381	182,759
Newmont Mining Corp Sr NT Dtd 03/08/2012	Non-Government Obligations – Long	184,871	180,234
Dell Computer Deb Dtd 04/15/1998	Non-Government Obligations – Long	159,822	156,517
Abbvie Inc Sr 144a Dtd 11/08/2012	Non-Government Obligations – Long	143,498	154,154
Nbcuniversal Media LLC Sr NT Dtd 10/05/2012	Non-Government Obligations – Long	144,506	146,833
Intel Corp Sr NT Dtd 12/11/2012	Non-Government Obligations – Long	144,633	145,387

Acument Global Technologies, Inc. Pension Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (continued)

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
Corporate Bonds (continued)			
Wisconsin Pub Svc Corp Sr NT Dtd 12/03/2012	Non-Government Obligations – Long	\$ 145,000	\$ 143,102
Ventas Rlty LTD Partnership Sr NT Dtd 08/03/2012	Non-Government Obligations – Intermediate	144,540	142,171
Wisconsin Elec Pwr Co Deb Dtd 12/11/2012	Non-Government Obligations – Long	144,423	141,787
Health Care REIT Inc. Sr NT Dtd 12/06/2012	Non-Government Obligations – Long	143,660	139,171
Wyndham Worldwide Corp Sr NT Dtd 03/01/2011	Non-Government Obligations – Intermediate	128,325	128,354
Hasbro Inc NT Dtd 03/11/2010	Non-Government Obligations – Long	92,746	111,151
News Amer Inc. Bd Dtd 12/03/2004	Non-Government Obligations – Long	81,130	84,780
Humana Inc Sr NT Dtd 12/10/2012	Non-Government Obligations – Long	74,953	75,735
Energy Transfer Prtns LP Sr NT Dtd 05/12/2011	Non-Government Obligations – Long	64,551	73,953
Total Corporate Bonds		29,957,725	31,987,580
International Bonds			
Burlington Res Fin Co Bds Dtd 08/24/2001	Foreign Obligations	690,989	709,571
Siemens Financieringsmaatschappij N Dtd 08/16/2006	Foreign Obligations	544,233	624,573
Teck Resources LTD NT Dtd 02/28/2012	Foreign Obligations	608,459	623,469
Koninklijke PhilipsElectrs NV NT Dtd 03/09/2012	Foreign Obligations	435,861	502,608
Bg Energy Capital PLC Gtd NT 144a Dtd 10/12/2011	Foreign Obligations	424,282	496,273
America Movil Sab De Cv Gtd Sr Dtd 03/30/2012	Foreign Obligations	417,409	493,365
Weatherford Intl. LTD Sr NT Dtd 04/04/2012	Foreign Obligations	459,153	488,408
France Telecom Sa NT Dtd 09/01/2001	Foreign Obligations	470,441	486,483
Edf S A NT 144a Dtd 01/26/2009	Foreign Obligations	432,663	474,688
Transcanada Corp Sr NT Dtd 01/09/2009	Foreign Obligations	350,728	383,612
Vale S A NT Dtd 09/11/2012	Foreign Obligations	340,738	358,248
HSBC Hldgs PLC Dtd 05/27/2008	Foreign Obligations	284,753	332,506
Arcelormittal Sa Luxembourg CR Sens Dtd 03/07/2011	Foreign Obligations	329,346	310,713
Enel Fin Intl S A Gtd NT 144a Dtd 10/07/2009	Foreign Obligations	159,355	256,613
Telecom Italia Cap Dtd 06/04/2008	Foreign Obligations	251,992	248,975
Bhp Billiton Fin USA LTD Gtd Sr Dtd 02/24/2012	Foreign Obligations	238,939	233,570
Arcelormittal Sa Luxembourg NT Dtd 10/08/2009	Foreign Obligations	124,595	112,800
Total International Bonds		6,563,935	7,136,472
Marketable Limited Partnerships			
Enterprise Prods Partners LP Com	Marketable Limited Partnership	1,765,101	1,703,371
Plains All Amern Pipeline LP Unit	Marketable Limited Partnership	759,269	735,014
Kinder Morgan Energy Partners LP	Marketable Limited Partnership	731,968	713,402
Energy Transfer Equity LP Com Unit	Marketable Limited Partnership	588,114	587,784
Markwest Energy Partners LP Unit	Marketable Limited Partnership	487,995	477,658
Magellan Midstream Partners LP Com	Marketable Limited Partnership	462,940	449,910
Linn Energy LLC Unit Repstg LTD	Marketable Limited Partnership	491,863	437,258
Genesis Energy LP Unit LTD Partn	Marketable Limited Partnership	383,613	381,632
Oneok Partners LP Unit LTD	Marketable Limited Partnership	391,977	362,273
Energy Transfer Partner LP Unit	Marketable Limited Partnership	343,085	335,197
El Paso Pipeline Partners LP Com	Marketable Limited Partnership	314,473	312,212
Williams Partners LP Com Unit LTD	Marketable Limited Partnership	307,623	293,371
Regency Energy Partners LP Com	Marketable Limited Partnership	271,057	263,239
Enbridge Energy Partner LP Com	Marketable Limited Partnership	223,181	213,993

Acument Global Technologies, Inc. Pension Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (continued)

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
Marketable Limited Partnerships (continued)			
EV Energy Partners LP Com Units	Marketable Limited Partnership	\$ 167,381	\$ 155,710
Nustar Energy LP Unit Com	Marketable Limited Partnership	150,954	140,524
Amerigas Partners LP Unit LTD	Marketable Limited Partnership	138,543	130,476
Total Marketable Limited Partnerships		<u>7,979,139</u>	<u>7,693,024</u>
Registered Investment Companies			
Eaton Vance High Yield Municipals Fund Class I #490	Municipal Daily Accrual	18,845,000	21,737,676
Doubleline Total Return Bond Fund Class I # 2040	Fixed Income Funds – Taxable	14,593,523	14,492,559
Templeton Global Bond Fund-Ad #616	Fixed Income Funds – Taxable	13,337,868	13,222,934
Blackrock Core Bond Portfolio Instl #332	Corp & Govt Daily Accrual	11,538,804	12,146,470
Blackrock High Yield Bond Inst #318	Corp & Govt Daily Accrual	9,648,842	10,115,978
Ivy Asset Strategy Fund Class I #473	Equity Fund – International	8,369,450	9,858,910
Crm Small/Mid Cap Value Fund Inst.	Equity Fund – Mid Cap	5,982,770	6,805,210
Total Registered Investment Companies		<u>82,316,255</u>	<u>88,379,739</u>
Total Investments			<u><u>\$ 218,688,834</u></u>

Acument Global Technologies, Inc. Pension Plan

Schedule H, Line 4j – Schedule of Reportable Transactions

Year Ended December 31, 2012

Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
Category (i) – Single transactions in excess of 5% of plan assets						
Doubleline Total Return Bond Fund Class I #2040	Fixed Income Funds – Taxable	\$ 14,260,789	\$ –	\$ 14,260,789	\$ 14,260,789	\$ –
Morgan Stanley Liquid Asset Fund #3160	Cash Equivalents	15,560,916	–	15,560,916	15,560,916	–
TCW Total Return Bond Fund Class I #4728	Bond Fund	–	14,390,825	13,899,932	13,899,932	490,893
Category (iii) – A series of transactions with securities of the same issue, which, when aggregated, involve an amount in excess of 5% of the current value of plan assets.						
Bank Deposits Program Smith Barney Citigroup	Cash Equivalents	5,630,875	–	5,630,875	5,630,875	–
Bank Deposits Program Smith Barney Citigroup	Cash Equivalents	–	5,497,737	5,497,737	5,497,737	–
Blackrock Core Bond Portfolio Instl #332	Fixed Income Funds	697,718	–	697,718	697,718	–
Blackrock Core Bond Portfolio Instl #332	Fixed Income Funds	–	13,225,000	12,692,742	12,692,742	532,258
Doubleline Total Return Bond Fund Class I #2040	Fixed Income Funds – Taxable	332,734	–	332,734	332,734	–
Dreyfus Liquid Assets Inc Cl 2	Cash Equivalents	4,887,997	–	4,887,997	4,887,997	–
Dreyfus Liquid Assets Inc Cl 2	Cash Equivalents	–	22,064,466	22,064,466	22,064,466	–
Morgan Stanley Liquid Asset Fund #3160	Cash Equivalents	25,297,992	–	25,297,992	25,297,992	–
Morgan Stanley Liquid Asset Fund #3160	Cash Equivalents	–	23,096,067	23,096,067	23,096,067	–
TCW Total Return Bond Fund Class I #4728	Bond Fund	638,384	–	638,384	638,384	–
US Treasury Bond 3.125% Dtd 11/15/2011 Due 11/15/2041	Fixed Income – Treasury	5,025,062	–	5,025,062	5,025,062	–
US Treasury Bond 3.125% Dtd 11/15/2011 Due 11/15/2041	Fixed Income – Treasury	–	5,336,508	5,025,062	5,025,062	311,446
Cash Held at Morgan Stanley Smith Barney	Cash Equivalents	8,004,590	–	8,004,590	8,004,590	–
Cash Held at Morgan Stanley Smith Barney	Cash Equivalents	–	8,068,198	8,068,198	8,068,198	–
BMO Prime Money Market Cl Y #200	Cash Equivalents	44,731,639	–	44,731,639	44,731,639	–
BMO Prime Money Market Cl Y #200	Cash Equivalents	–	40,219,279	40,219,279	40,219,279	–

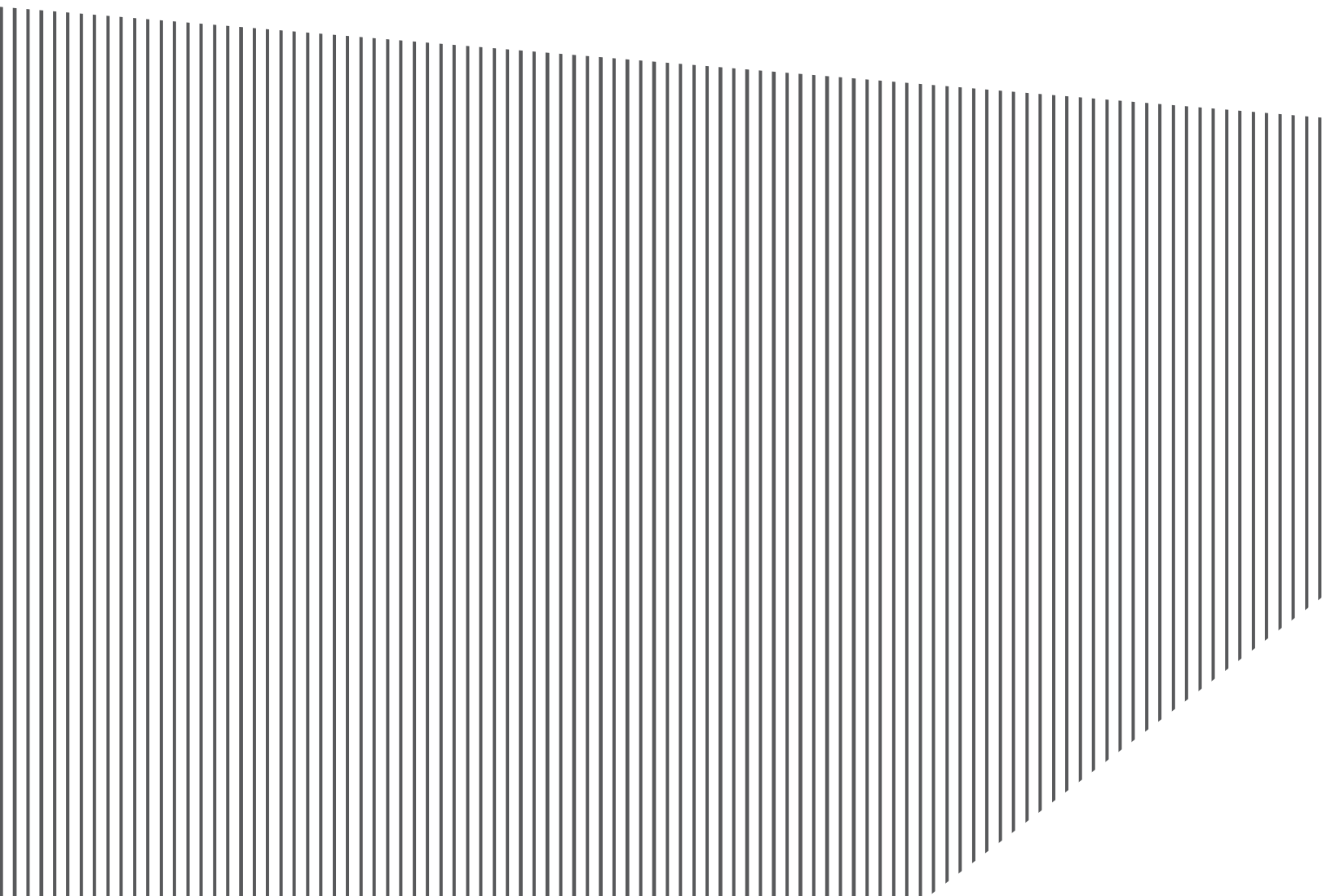
There were no category (ii) or (iv) reportable transactions during the year.

About Ernst & Young

Ernst & Young is a global leader in assurance, tax, transaction and advisory services. Worldwide, our 167,000 people are united by our shared values and an unwavering commitment to quality. We make a difference by helping our people, our clients and our wider communities achieve their potential.

For more information, please visit www.ey.com

Ernst & Young refers to the global organization of member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. This Report has been prepared by Ernst & Young LLP, a client serving member firm located in the United States.



Schedule SB, line 26 - Schedule of Active Participant Data
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005

Age and Service Distribution of Active Members

Completed Years of Credited Service on January 1, 2012

Attained Age	Under 1 year	1 to 4 years	5 to 9 years	10 to 14 years	15 to 19 years	20 to 24 years	25 to 29 years	30 to 34 years	35 to 39 years	Over 40 years	Total
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
<25		1									1
25-29	3	5	5								13
30-34	4	22	26	3							55
35-39	5	31	37	30	8						111
40-44	3	32	51	44	13	4					147
45-49	6	24	53	34	23	28	5				173
50-54	3	21	50	38	14	36	16	2			180
55-59	4	27	41	24	14	23	8	10	1		152
60-64	3	5	25	14	8	5	6	4	6		76
65-69		3	1	2	1		1				8
70&Up						1					1
Total	31	171	289	189	81	97	36	16	7		917

January 1, 2012

January 1, 2011

Number of active members

917

1,034

Average age

48.40

47.53

Average years of service

11.43

18.72

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN:005

Plan Sponsor	Acument Global Technologies, Inc.
Discount Rate	4.85% per annum, compounded annually as of December 31, 2011 5.35% per annum, compounded annually as of December 31, 2010
Interest Rate for ASC 960	6.80% as of January 1, 2012 7.60% as of January 1, 2011
Interest Rate for Funding	The three segment rates used as of January 1, 2012 (MAP-21 interest rates applied): 1st Segment Rate (September 2011): 5.54% 2nd Segment Rate (September 2011): 6.85% 3rd Segment Rate (September 2011): 7.52% Effective Interest Rate: 7.06% The three segment rates used as of January 1, 2011: 1st Segment Rate (September 2010): 3.78% 2nd Segment Rate (September 2010): 6.31% 3rd Segment Rate (September 2010): 6.57% Effective Interest Rate: 6.32%
Compensation Increases	N/A
Assumed Cost-of-Living Adjustment	2.50%
Expected Return on Assets for ASC 715	6.80% as of January 1, 2012 7.60% as of January 1, 2011
Value of Plan Assets (Funding)	As of January 1, 2012, the Actuarial Value of Assets is set equal to the Market Value of Assets which remains unchanged from last year.
Mortality	ASC 715 and 960 - IRS 2012 Separate Static Mortality Table for blue collar workers as of January 1, 2012. Retired Pensioners 2000 table for blue collar workers, projected to 2010 as of January 1, 2011. Funding - IRS 2012 Separate Static Mortality Table as of January 1, 2012, and IRS 2011 Separate Static Mortality Table as of January 1, 2011, as prescribed by the Pension Protection Act of 2006.

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN:005

**Retirement
(Decrement Set #1)**

The following rates were assumed for the participants covered by the main formula. These rates were also assumed for the following merged in plans:

Avdel Salaried, Fastener, and Ring Screw Works.

<u>Age</u>	<u>Rate (%)</u>	<u>Age</u>	<u>Rate (%)</u>
55	3.0	63	15.0
56	3.0	64	15.0
57	3.0	65	45.0
58	3.0	66	20.0
59	3.0	67	20.0
60	6.0	68	20.0
61	6.0	69	20.0
62	45.0	70	100.0

Exceptions to the above rates are as follows:

- Retirement decrements for Ring Screw employees for ages prior to 60 are set to 0 %.

**Retirement
(Decrement Set #2)**

The following rates were assumed for the merged plans of Flemingsburg, Greensburg and the remaining Hourly Plans:

<u>Age</u>	<u>Rate (%)</u>
60	5.6
61	6.4
62	7.3
63	7.9
64	8.5
65	100.0

Retirement (Other)

It was assumed for the merged in plan of Elco that participants will retire upon becoming eligible for normal retirement.

Disability Rate

None.

Disabled Mortality

The same as healthy mortality.

**Representative
Termination Rates**

Withdrawal rates for representative ages for participants covered by the main pay-related formula and for the merged in plan of Avdel Salaried:

<u>Age</u>	<u>Male %</u>	<u>Female %</u>
20	7.4	12.4
25	4.9	7.4
30	3.4	4.9
40	1.3	2.4
50	0.0	0.7
55	0.0	0.0

Exception to the above rates are as follows:

- The Avdel Salaried group assumes the male rates noted above for all participants.

Withdrawal rates for representative ages for Aerospace Fastener and Avdel Cherry Fastener.

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN:005

<i>Representative Termination Rates (cont.)</i>	<u>Age</u>	<u>Male %</u>	<u>Female %</u>
	20	14.9	24.9
	25	9.9	14.9
	30	6.9	9.9
	40	2.8	4.9
	50	0.4	1.6
	55	0.0	0.4

Withdrawal rates for representative ages for participants of the former Elco Industries Pension Plan:

<u>Age</u>	<u>Male %</u>	<u>Female %</u>
20	6.6	6.6
25	5.3	5.3
30	4.8	4.8
40	3.8	3.8
50	1.5	1.5
55	0.3	0.3

Withdrawal rates for representative ages for the merged in plans of Flemingsburg, Greensburg, and the remaining Hourly Plans:

<u>Years of Service</u>	<u>Rates %</u>
0	49.00
1	20.50
2	14.40
5	8.89
8	5.46
10	4.37
15	3.00
20	2.28

Withdrawal rates for representative ages for merged in plan of Ring Screw Works:

<u>Attained Age</u>	<u>Male %</u>	<u>Female %</u>
20	5.00	7.50
25	5.00	7.50
30	3.75	5.00
35	2.50	3.75
40	1.50	2.50
45	0.75	1.25
50	0.00	0.00

Form of Payment Participants are assumed to elect the normal form

Marriage 80% of the participants are married for the majority of the subgroups. For the merged in plan of Ring Screw Works, 100% of the participants are assumed to be married. The male spouse is assumed to be three years older than the female spouse.

**ATTACHMENT TO THE 2012 SCHEDULE H OF FORM 5500
LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) &
LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS**

Plan Sponsor: Acument Global Technologies, Inc.

Plan Name: Acument Global Technologies, Inc. Pension Plan

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

EIN: 20-5110172

Plan No.: 005

Item 4i- Schedule of Assets Held at End of Year

Pages 22 - 32 of the attached auditor's report of the Plan for the plan year ending December 31, 2012 provides the schedule of assets information.

Item 4j- Schedule of Reportable Transactions

Page 33 of the attached auditor's report of the Plan for the plan year ending December 31, 2012 provides the schedule of reportable transactions.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	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 ACUMENT GLOBAL TECHNOLOGIES, INC. PENSION PLAN	B Three-digit plan number (PN) ►	005
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ACUMENT GLOBAL TECHNOLOGIES, INC.	D Employer Identification Number (EIN) 20-5110172	

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			207293743
	b Actuarial value	2b			207293743
3	Funding target/participant count breakdown:				
	a For retired participants and beneficiaries receiving payment	3a	(1) Number of participants	(2) Funding Target	
	b For terminated vested participants	3b	2657	126756452	
	c For active participants:		4673	72104633	
	(1) Non-vested benefits	3c(1)		1038947	
	(2) Vested benefits	3c(2)		17961313	
	(3) Total active	3c(3)	917	19000260	
	d Total	3d	8247	217861345	
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			7.06%
6	Target normal cost	6			1000000

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

SIGN HERE	 Signature of actuary Jennifer A. James, A.S.A., M.A.A.A. Type or print name of actuary PricewaterhouseCoopers LLP Firm name 125 High Street PricewaterhouseCoopers LLP Boston MA 02110-1707 Address of the firm	<u>10/1/12</u> Date 1105902 Most recent enrollment number 617-530-4608 Telephone number (including area code)
------------------	---	--

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)		
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>22.78%</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)		
b Interest on (a) using prior year's effective interest rate of <u>6.32%</u> except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		
12 Other reductions in balances due to elections or deemed elections		
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	95.14 %
15 Adjusted funding target attainment percentage	15	95.14 %
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	89.22 %
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	1176523	0			
07/13/2012	1176523	0			
01/15/2013	666130	0			
09/13/2013	499795	0			
Totals ▶			18(b)	3518971	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	3354639

20 Quarterly contributions and liquidity shortfalls:

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

Liquidity shortfall as of end of quarter of this plan year

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
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**

1000000

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

0

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

Outstanding Balance

Installment

10567602

2354639

b Waiver amortization installment**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**

3354639

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**

3354639

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

3354639

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

0

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances**38b**

0

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)**39**

0

40 Unpaid minimum required contributions for all years**40**

0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected☐

2 plus 7 years

☐

15 years

b Eligible plan year(s) for which the election in line 41a was made☐

2008

☐

2009

☐

2010

☐

2011

42 Amount of acceleration adjustment**42****43** Excess installment acceleration amount to be carried over to future plan years**43**

Schedule SB, line 22 - Description of Weighted Average Retirement Age
Acument Global Technologies, Inc. Pension Plan
EIN - 20-5110172 and PN - 005

Addendum A		1000		
54	0	1000	0	0
55	0.03	970	30	1650
56	0.03	941	29	1624
57	0.03	913	28	1596
58	0.03	886	27	1566
59	0.03	859	27	1593
60	0.06	807	52	3120
61	0.06	759	48	2928
62	0.45	417	342	21204
63	0.15	354	63	3969
64	0.15	301	53	3392
65	0.45	166	135	8775
66	0.2	133	33	2178
67	0.2	106	27	1809
68	0.2	85	21	1428
69	0.2	68	17	1173
70	1	0	68	4760

Average 62.77

Addendum A Actives 22.79%

Addendum B		1000		
54	0	1000	0	0
55	0	1000	0	0
56	0	1000	0	0
57	0	1000	0	0
58	0	1000	0	0
59	0	1000	0	0
60	0.056	944	56	3360
61	0.064	884	60	3660
62	0.073	819	65	4030
63	0.079	754	65	4095
64	0.085	690	64	4096
65	1	0	690	44850
66	1	0	0	0
67	1	0	0	0
68	1	0	0	0
69	1	0	0	0
70	1	0	0	0

Average 64.09

Addendum B Actives 41.00%

Addendum N		1000		
54	0	1000	0	0
55	0	1000	0	0
56	0	1000	0	0
57	0	1000	0	0
58	0	1000	0	0
59	0	1000	0	0
60	0.06	940	60	3600
61	0.06	884	56	3416
62	0.45	486	398	24676
63	0.15	413	73	4599
64	0.15	351	62	3968
65	0.45	193	158	10270
66	1	0	193	12738
67	1	0	0	0
68	1	0	0	0
69	1	0	0	0
70	1	0	0	0

Average 63.27

Addendum N Actives 34.57%

Addendum E		1000		
54	0	1000	0	0
55	0	1000	0	0
56	0	1000	0	0
57	0	1000	0	0
58	0	1000	0	0
59	0	1000	0	0
60	0	1000	0	0
61	0	1000	0	0
62	0	1000	0	0
63	0	1000	0	0
64	0	1000	0	0
65	1	0	1000	65000
66	1	0	0	0
67	1	0	0	0
68	1	0	0	0
69	1	0	0	0
70	1	0	0	0

Average 65.00

Addendum E Actives 1.64%

Weighted Average Retirement Age 63.52

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005

Plan Sponsor	Acument Global Technologies, Inc.
Effective Date	December 31, 1943.
Credited Service	<p>The lesser of 35 years or the sum of:</p> <ul style="list-style-type: none">• Credited Service under Benefit Part 1 of the Textron Master Retirement Plan through December 31, 1975; plus• Years and completed months of covered employment subsequent to December 31, 1975; plus• Years and completed months of employment by a predecessor company if included pursuant to Plan amendment plus• Years and completed months subsequent to termination of employment as a result of total disability and prior to age 65, death, recovery or commencement of benefits under the Plan.
Vesting Service	Years and completed months of employment by an Employment Unit and any Predecessor of such Employee Unit.
Compensation	Wages including 401(k) and flex deferrals, but not including reimbursements or other expenses allowances, fringe benefits, moving expenses, other deferred compensation and welfare benefits credited or paid.
Average Compensation	Based on best consecutive 5 calendar years of Compensation during all employment.
Covered Compensation	82.5% of the career average Social Security taxable wage base for an individual attaining Social Security Retirement Age in that year.
Eligibility	A Covered Employee employed for at least 1,000 hours in the first 12 months of employment or for any calendar year.
Normal Form of Payment	Single life annuity, unless married. If married, on a reduced basis, a 50% joint and surviving spouse form is automatic unless the spouse consents otherwise.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005

Optional Form of Payment

Participant and spouse may elect life-only, 100% joint and surviving spouse, or joint and 50% or 100% survivor annuity.

Normal Retirement

Benefits are frozen as of 10/1/07

Age 65. For former AVCO participants, the monthly benefit is the sum of (1) and (2) below:

- (1) Accrued monthly benefits at December 31, 1988 times 5-year Average Compensation at date of calculation divided by 5-year Average compensation at December 31, 1988.

Plus

- (2) The sum of (a) 1.5% of the difference between monthly Average Compensation and Covered Compensation, and (b) 1% of the lesser of Covered Compensation or monthly Average Compensation; times (c) Credited Service after December 31, 1988 subject to a total limited of 35 years.

For all other participants, the monthly benefit if equal to (2) above, using all credited service subject to a limit of 35 years.

For all participants, the monthly benefit cannot be less than \$50 times Credited Service, subject to a limited of 5 years.

Early Retirement

Age 60 or age 55 with at least 10 years of Vesting Service, or completion of 20 years of Vesting Service regardless of age: accrued normal retirement benefit reduced 5/12% for each month of benefit commencement before age 62 down to age 57, with reduction by table for commencement at younger ages.

Disability Retirement

Eligible for Federal Social Security benefits and disabled during employment: continued to accrued Credited Service and Vesting Service until the earlier of death, recovery, age 65 or pension commencement.

Employees transferred to other Textron Plans who subsequently become disabled continue to accrue Vesting Service only.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005

Termination Benefit

5 Year of Vesting Service: accrued normal benefit is payable in full at 65 or commencing between the age of 55 and 65 reduced 5/9% for each of the first 60 months and 5/18% for each of the next 60 months prior to age 65.

Death Benefit

Pre-Retirement:

Upon the death of a vested married Employee, the surviving spouse shall receive, commencing on the earliest commencement or date of death, if later, the 50% surviving spouse benefit that would have been payable to the spouse had the Employee terminated at death and elected early commencement of benefits. Upon the death of a participant eligible for Normal or Early Retirement, a death benefit will be payable to the beneficiary equal to 60 monthly payments of the participant's life annuity that would have been payable had he retired at death.

Post-Retirement:

The beneficiary of a participant who dies while receiving or eligible to receive a normal or early retirement benefit shall be eligible to receive a death benefit if the participant had not yet received 60 monthly payments. Death benefits are equal to annuity for the remainder of the 60-month period in the amount of the participant's single life annuity.

This death benefit is in addition to any other elected option.

Changes in Plan Provisions since Prior Year

None.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Hourly Employees

<i>Plan Sponsor</i>	Acument Global Technologies, Inc.
<i>Effective Date</i>	Merged in effective January 1, 1996.
<i>Employee</i>	Hourly paid persons not represented by a collective bargaining unit employed by any of the participating units.
<i>Credited Service</i>	A participant earns one year of Credited Service for each calendar year of 1,800 or more Hours of Service, reduced pro rata to the 1/10th year is less. Additional periods may be credited in accordance with each participating unit's Benefit Schedule.
<i>Vesting Service</i>	An Employee earns one year of Vesting Service for each calendar year of 1,000 or more Hours of Service after the date specified in his participating unit's Benefit Schedule, subject to a minimum of the Credited Service earned for that year.
<i>Hour of Service</i>	Such hours include all periods of time for which the Employee is paid by the Company or by a member of the Controlled Group, and also all other hours as required under Department of Labor regulations.
<i>Eligibility</i>	An Employee participates according to the applicable schedule in the plan if employed at a least 1,000 hours in the first 12 months of employment or for any calendar year.
<i>Normal Form of Payment</i>	Single life annuity, unless married. If married, on a reduced basis, a 50% joint and surviving spouse form is automatic unless the spouse consents otherwise.
<i>Optional Form of Payment</i>	Participant and spouse may elect life-only, 100% joint and surviving spouse, or joint and 50% or 100% survivor annuity.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Hourly Employees

Normal Retirement

Benefits are frozen as of 10/1/07

Age 65. Monthly benefit is equal to applicable rate below per year of Credited Service.

<u>Benefit Division</u>	<u>Level</u>
American Screw (Wytheville)	\$25.50
Burkland	19.50
Decorah	26.00
Elco Construction Products	26.00
Elco Logistics	24.00
Elk Creek	24.50
Flexalloy	15.00
Logistics Nashville (Anchor Wire	12.00
Precision Commercial	26.00
Precision Formed Products	25.00
Wolverine (Jackson)	20.00
Ray Carl	25.00
Rockford Central Service	26.00
Sems	26.00
Spencer	23.00
Stanfield	20.00
Syntek	26.00
Taptite (Belvidere)	26.00
Trox (Rochester)	26.00

Early Retirement

Age 55 and 10 years Vesting Service: accrued normal benefit, reduce 1/2% per month for each month benefit commencement precedes age 62.

Disability Retirement

Available to participants at the Wolverine location: 10 years Vesting Service and eligible for Social Security disability, commencing 6 months after total disability: unreduced accrued monthly benefit payable until the earlier of age 65 recovery.

Termination Benefit

5 years of Vesting Service: accrued normal benefit is payable in full at age 65, or reduced 1/2% per month for early commencement from age 65.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Hourly Employees

Death Benefit

Pre-Retirement

Upon the death of a participant after 5 years of Vesting Service, the surviving spouse shall receive a 50% survivor benefit computed as if the participant had terminated employment at date of death, survived to age 55, and elected commencement of benefits under the Normal Form of Payment and died at that time.

Effective July 1st, 1985, Elco Rockford participants' accrued benefits will be reduced per the plan rules for this coverage.

Effective January 1st, 1986, Elco Precision Stamping Hourly participants' accrued benefits will be reduced per the plan rules for this coverage.

Post Retirement

Elected form of payment.

Changes in Plan Provisions since Prior Year

None

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Avdel Plan Employees

<i>Plan Sponsor</i>	Acument Global Technologies, Inc.
<i>Effective Date</i>	Merged in effective January 1, 1997.
<i>Employee</i>	All Employees not covered under a separately negotiated bargaining agreement at Avdel.
<i>Vested Service</i>	An Employee earns one year of Vesting Services for each calendar year of 1,000 or more Hours of Service, subjected to a minimum of the Credited Service earned for that year.
<i>Average Compensation</i>	The monthly average of total pay received for the five consecutive years out of the ten latest years prior to retirement date which gives the highest average.
<i>Hour of Service</i>	Such hours include all periods of time for which the Employee is paid by the Company or by a member of the Controlled Group, and also all other hours as required under Department of Labor regulations.
<i>Eligibility</i>	An Employee who has attained age 21 and has been employed by the Company or an affiliate and earned 1,000 hours of vesting service.
<i>Normal Form of Payment</i>	Monthly annuity ten years certain and life thereafter (optional form may be elected in advance of retirement). If married, on a reduced basis, a ten year certain and 50% joint and surviving spouse form is automatic unless the spouse consents otherwise.
<i>Optional Form of Payment</i>	A non-disabled participant and spouse may elect any actuarially equivalent option not to exceed their joint life expectancy nor to reduce either benefit below \$20 monthly.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Avdel Plan Employees

Normal Retirement 50% Average Compensation multiplied by an Accrued Benefit Adjustment and a Short Service Percentage, as defined below.

The Accrued Benefit Adjustment is:

The quotient (to four decimal places) of (a) divided by (b):

- (a) The member's Accrual Service as of such date
- (b) The sum of (a) and the member's potential Accrual Service as of the date he reaches Normal Retirement Age if he remains an eligible employee until the date he reaches Normal Retirement Age.

The Short Service Percentage is the percentage obtained by dividing the number of complete months of service between a participant's date of employment and Retirement Date by 300 (maximum 100%).

Early Retirement Age 55 and 10 years of Vesting Service: accrued normal benefit reduced 5/9% for each month up to 60 months and 5/18% for each month between 60 and 120 months that the Early Retirement Date precedes the Normal Retirement Date.

Disability Retirement Present Value of Accrued Benefit on date of disability.

Termination Benefit Vesting Percentage:

20% after two years of vesting service, plus 20% each additional year thereafter, up to 100%.

Form:

Same as Normal Retirement Benefit with income deferred until Normal Retirement Date:

Amount:

Accrued Benefit on date of termination multiplied by the Vesting Percentage.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Avdel Plan Employees

Death Benefits

The greater of A or B:

A. Lump Sum Death Benefit

Eligibility: Active plan participant.

Form: Lump sum payment.

Amount: Present Value of Accrued Benefit.

B. Survivor Annuity Death Benefit

Eligibility: Qualified married participant fully or partially vested in an accrued benefit

Form: Monthly annuity payable to spouse, deferred to participant's Earliest Retirement Date if later than the date of death.

Amount: If death occurs, the amount paid to the surviving spouse is equal to the amount that would have been paid had the participant terminated employment on the date of death and survived to his earliest retirement age, retired with a qualified joint and 50% survivor annuity in effect, then died the next day.

Pre-Retirement:

Upon the death of a participant after 5 years of Credited Service, who has not waived coverage, the surviving spouse shall receive 50% of the pension the participant would have been entitled to receive had he terminated at date of death, survived to earliest benefit commencement date, retired with the 50% joint and contingent option in effect and then died. Coverage is automatic. However, for participants over age 55, a reduction of 1/20% of the accrued benefit per month of coverage will be effective. Waiver can only be made with spousal consent.

Post-Retirement:

Elected form of payment.

Changes in Plan Provisions since Prior Year

None.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Elco Plan Employees

<i>Effective Date</i>	Merged in effective January 1, 1999.
<i>Eligibility</i>	<p>Each covered employee participating on December 31, 1984 shall participate on January 1, 1985. Each other covered employee on and after January 1, 1985 shall become a participant in the Plan on the later of:</p> <ul style="list-style-type: none">(a) The effective date of coverage applicable to the participating group of which he is a member; or(b) The date he becomes a covered employee in the participating group <p>A covered employee is:</p> <ul style="list-style-type: none">(a) Any employee of the Rockford Division on or after January 1, 1975, but excludes new Rockford Division employees after December 31, 1988;(b) Any hourly rated employee in the Precision Stamping Division on and after July 1, 1976; or(c) Any salaried employee in the Precision Stamping Division on and after June 1, 1989. <p>Employees who are members of a collective bargaining unit are not eligible to participant unless their bargaining agreement provides for coverage under the Plan.</p>
<i>Final Average Pay</i>	Highest average W-2 earnings received in any five consecutive calendar years prior to normal retirement date or average earnings received in the last five calendar years before early retirement or termination of employment.
<i>Continuous Service</i>	Twelve full months of service equal one year of service and any full month equals one-twelfth of a year for vesting and eligibility purposes.
<i>Credited Service</i>	Equal to continuous service except certain limited exceptions defined in the Plan.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Elco Plan Employees

Eligibility for Benefits

Normal: Age 65:

Early: The attainment of age 60 and the completion of five years of continuous service prior to age 65.

Deferred: The first of any month following normal retirement

Vested Termination: Completion of five years of continuous service

Pre-Retirement Death: A participant is eligible after meeting the requirements for a normal, early, or vested retirement benefit.

Normal Form of Benefit

Single life annuity, unless married. If married, on a reduced basis, a 50% joint and surviving spouse form is automatic unless the spouse consents otherwise.

Retirement and Termination Benefits

Accrued Retirement Benefit

For Rockford Employees:

A frozen benefit at December 31, 1988 equal to the maximum of the product of (a) and (b), or (c):

- (a) 1-1/5% of final average pay (at December 31, 1988) multiplied by potential years of credited service (up to a maximum of 35 years)

minus

1-2/3% of the annual primary Social Security benefit multiplied by potential years of credited service (up to a maximum of 35 years); times

- (b) The ratio of actual credited service (at December 31, 1988) and potential credited service (each up to a maximum of 35 years).

or

- (c) \$10.00 multiplied by service through December 31, 1988.

For Precision Stamping Hourly Employees:

The product of (a) and (b):

- (a) .775% of final average pay below covered compensation

plus

1.2% of final average pay in excess of covered compensation; times

- (b) Credited service, up to a maximum of 45 years.

In no event will a participant's accrued retirement benefit be less than the December 31, 1988 accrued benefit under the prior formula.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Elco Plan Employees

***Retirement and
Termination Benefits
(cont.)***

For Precision Stamping Salaried Employees:

The product of (a) and (b) plus (c):

(a) .775% of final average pay below covered compensation

plus

1.2% of final average pay in excess of covered compensation; times

(b) Credited service, up to a maximum of 45 years minus credited service on May 31, 1989, plus

(c) Accrued benefit at May 31, 1989 under the previous Precision Stamping Division salaried plan converted to a life annuity; plus additional benefits granted based on credited service at May 31, 1989.

Normal Retirement

Upon attainment of age 65, a participant will receive a monthly benefit equal to one-twelfth of the accrued retirement benefit

Early Retirement

Accrued retirement benefit reduced .6% for each month commencement precedes normal retirement.

Deferred Retirement

Benefit accrued at termination.

Vested Retirement

Upon completion of five years of continuous service, benefit accrued at termination payable at age 65.

***Pre-Retirement Death
Benefit***

If a participant dies after meeting the eligibility requirements for a normal, early or vested retirement benefit, the spouse, if married through out the one-year period prior to death, shall be entitled to a surviving spouse for life.

The surviving spouse shall receive one-half of the accrued retirement benefit reduced by the approximate early retirement and contingent annuitant factors. The accrued retirement benefit is reduced, according to factors in the Plan, for the period that the pre-retirement death coverage is in effect January 1, 1985.

Changes in Plan Provisions since Prior Year

None.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Ring Screw Works Plan Provisions

Plan Sponsor Acument Global Technologies, Inc.

Effective Date July 5, 1955. Merged in effective January 1, 2001.

Employees All person employed by Ring Screw Works on an hourly basis.

Credited Service Credited Service (maximum of 38 years) is granted on the following schedule:

<u>Hours</u>	<u>Service</u>
1 - 170	0.1
171 - 340	0.2
341 - 510	0.3
511 - 680	0.4
681 - 850	0.5
851 - 1,020	0.6
1,021 - 1,190	0.7
1,191 - 1,360	0.8
1,361 - 1,530	0.9
1,531+	1.0

Vesting Service Vesting Service is granted on the following schedule

<u>Hours</u>	<u>Service</u>
85 - 254	0.1
255 - 424	0.2
425 - 594	0.3
595 - 764	0.4
765 - 934	0.5
935+	1.0

Eligibility An Employee participates as of January 1, 1987 or when the employee becomes a member of a collective bargaining until, if later.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Ring Screw Works Plan Provisions

Normal Form of Payment

Single life annuity unless married. If married, the actuarial equivalent of the single life annuity reduced for preretirement spousal coverage will automatically be payable, with a 50% continuation to the surviving spouse after the retiree's death. The survivor option may be waived only with spousal consent.

Optional Form of Payment

Participant and spouse may elect life-only, or may elect a joint and survivor annuity with the survivor receiving 50%, 62-2/3%, or 100% of the retiree's benefit.

Normal Retirement

Benefits are frozen as of July 1, 2008. Age 65 or the completion of 5 years of service. The monthly benefit is determined according to the following schedule:

<u>Years of Credited Service</u>	<u>Monthly Benefit Rate</u>
0.0 - 9.0	\$32.43
9.1 - 14.0	34.75
14.1 - 19.0	42.75
19.1 - 38.0	43.20

Early Retirement

A participant may retire at age 60 with 5 years of credited service. The accrued normal benefit will be reduced as follows for commencement before age 65.

<u>Age</u>	<u>Percent of Benefit</u>
62 & Older	100%
61	85%
60	75%

Disability Retirement

Eligibility at age 40 with 15 Years of Service. The benefit of \$30.00 per month times years of Credited Service up to a maximum of 25 years less any Workmen's Compensation benefits being received becomes payable 6 months after date of disablement.

Schedule SB, Part V - Summary Of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Ring Screw Works Plan Provisions

Termination Benefit

After 5 years of Vesting Service a deferred benefit equal to the accrued normal benefit will be payable at age 65.

Death Benefits

Pre-Retirement:

Upon the death of a participant after 5 years of Vesting Service, the surviving spouse shall receive a 50% survivor benefit computed as if the participant had terminated employment at date of death, survived to the earliest retirement age and elected commencement of benefits under the Normal Form of Payment and died at that time.

Post-Retirement:

Elected form of payment

Changes in Plan Provisions since Prior Year

None.

**ATTACHMENT TO THE 2012 SCHEDULE H OF FORM 5500
LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) &
LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS**

Plan Sponsor: Acument Global Technologies, Inc.

Plan Name: Acument Global Technologies, Inc. Pension Plan

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

EIN: 20-5110172

Plan No.: 005

Item 4i- Schedule of Assets Held at End of Year

Pages 22 - 32 of the attached auditor's report of the Plan for the plan year ending December 31, 2012 provides the schedule of assets information.

Item 4j- Schedule of Reportable Transactions

Page 33 of the attached auditor's report of the Plan for the plan year ending December 31, 2012 provides the schedule of reportable transactions.

Schedule SB, line 32 - Schedule of Amortization Bases
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005

Type of Base	Present Value of Remaining Installments	Valuation Date Base was Established	Number of Years Remaining	Amortization Installment
Shortfall	\$3,005,265	January 1, 2010	5	\$667,552
Shortfall	\$18,470,909	January 1, 2011	6	\$3,538,540
Shortfall	(\$10,908,572)	January 1, 2012	7	(\$1,851,453)