

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

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>QUALITOR, INC. MASTER UNION EES' PENSION PLAN</u>	1b Three-digit plan number (PN) ▶ <u>002</u> 1c Effective date of plan <u>05/14/1999</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>QUALITOR, INC.</u> <u>24800 DENSO DRIVE, SUITE 255</u> <u>SOUTHFIELD, MI 48034</u>	2b Employer Identification Number (EIN) <u>38-3464466</u> 2c Sponsor's telephone number <u>248-204-8600</u> 2d Business code (see instructions) <u>336300</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	<u>Filed with authorized/valid electronic signature.</u>	<u>11/05/2013</u>	<u>SCOTT GIBARTZ</u>
	Signature of plan administrator	Date	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		5 122
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	19
b Retired or separated participants receiving benefits.....	6b	33
c Other retired or separated participants entitled to future benefits.....	6c	69
d Subtotal. Add lines 6a , 6b , and 6c	6d	121
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	1
f Total. Add lines 6d and 6e	6f	122
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	2
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B 1G		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

A Name of plan <u>QUALITOR, INC. MASTER UNION EES' PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>QUALITOR, INC.</u>	D Employer Identification Number (EIN) <u>38-3464466</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2012</u>
2	Assets:
a	Market value 2a <u>1084682</u>
b	Actuarial value 2b <u>1084682</u>
3	Funding target/participant count breakdown:
a	For retired participants and beneficiaries receiving payment 3a <u>23</u> <u>350577</u>
b	For terminated vested participants 3b <u>80</u> <u>819364</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>10744</u>
(2)	Vested benefits 3c(2) <u>93277</u>
(3)	Total active 3c(3) <u>19</u> <u>104021</u>
d	Total 3d <u>122</u> <u>1273962</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>7.14 %</u>
6	Target normal cost 6 <u>12950</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>10/15/2013</u>
Signature of actuary	Date
<u>KATHLEEN E. MANNING, F.S.A.</u>	<u>11-03050</u>
Type or print name of actuary	Most recent enrollment number
<u>MWM CONSULTING GROUP</u>	<u>312-987-9097</u>
Firm name	Telephone number (including area code)
<u>55 E. JACKSON BLVD., SUITE 1000</u> <u>CHICAGO, IL 60604-4466</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>-2.20</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b Interest on (a) using prior year's effective interest rate of <u>6.31</u> % except as otherwise provided (see instructions)		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	85.14 %
15	Adjusted funding target attainment percentage	15	85.14 %
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	73.70 %
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
04/17/2012	13031	0			
06/22/2012	11328	0			
10/01/2012	16698	0			
01/11/2013	16698	0			
09/13/2013	22100	0			
			Totals ►	18(b)	79855
				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	74349
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 3
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	12950	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	189280	61263	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	74213	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			
36 Additional cash requirement (line 34 minus line 35)	36	74213	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	74349	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	136	
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 <u>QUALITOR, INC. MASTER UNION EES' PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>QUALITOR, INC.</u>	D Employer Identification Number (EIN) <u>38-3464466</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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: BERNARD E. HARTT, F.S.A.	b EIN: 36-3870584
c Position: ACTUARY	
d Address: 55 E. JACKSON, BLVD., SUITE 1000 CHICAGO, IL 60604-2254	e Telephone: 312-987-4500

Explanation: DECEASED

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>		
A Name of plan <u>QUALITOR, INC. MASTER UNION EES' PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>QUALITOR, INC.</u>	D Employer Identification Number (EIN) <u>38-3464466</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		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	80864	38798
	(2) Participant contributions	1b(2)		
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
	(2) U.S. Government securities.....	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other.....	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)		
	(9) Value of interest in common/collective trusts.....	1c(9)		
	(10) Value of interest in pooled separate accounts.....	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	1004957	1148333
	(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	1085821	1187131

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1085821	1187131
---	-----------	---------	---------

Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	79855	
(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)		79855
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		66666
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		146521

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	45211	
(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)		45211
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		45211

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		101310
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: GRANT THORNTON LLP

(2) EIN: 36-6055558

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

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

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

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

5b(1) Name of plan(s)

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

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

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

A Name of plan <u>QUALITOR, INC. MASTER UNION EES' PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>QUALITOR, INC.</u>	D Employer Identification Number (EIN) <u>38-3464466</u>

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	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>31-1148481</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

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

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

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
--	-----------------------------------	-----------------------------------	-------------------------------	--

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Financial Statements and Report of Independent
Certified Public Accountants

**Qualitor, Inc. Master Union Employees' Pension
Plan**

December 31, 2012 and 2011

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Grant Thornton

Report of Independent Certified Public Accountants

To Participants and Administrator of
Qualitor, Inc. Master Union Employees' Pension Plan

Grant Thornton LLP
27777 Franklin Road, Suite 800
Southfield, MI 48034-2366
T 248.262.1950
F 248.350.3581
www.GrantThornton.com

Report on the financial statements

We were engaged to audit the accompanying financial statements of Qualitor, Inc. Master Union Employees' Pension Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statement of changes in net assets available for benefits for the year ended December 31, 2012, the statement of accumulated plan benefits as of December 31, 2011, the statement of changes in accumulated plan benefits for the year ended December 31, 2011, and the related notes to the financial statements.

Management's responsibility for the financial statements

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

Auditor's responsibility

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

Basis for disclaimer of opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the certified information described in Note D, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the certifying entities meet the requirements of 29 CFR 2520.103-8. The Plan administrator obtained a certification from this entity as of December 31, 2012 and 2011, and for the year ended December 31, 2012, stating that the certified information provided to the Plan administrator is complete and accurate.

Disclaimer of opinion

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

Supplementary information

The supplemental schedules of Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2012 and Schedule H, Part IV, Line 4i – Schedule of Reportable Transactions for the year ended December 31, 2012, is presented for purposes of additional analysis and is not a required part of the financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

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

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

Grant Thornton LLP

Southfield, Michigan
October 18, 2013

Qualitor, Inc. Master Union Employees' Pension Plan

Statements of Net Assets Available for Benefits

As of December 31,

	<u>2012</u>	<u>2011</u>
Assets		
Investments – at fair value:		
Collective trust fund	\$ 139,367	\$ 68,297
Mutual funds	<u>1,008,966</u>	<u>936,660</u>
Total investments	1,148,333	1,004,957
Employer contributions receivable	<u>38,798</u>	<u>80,864</u>
Net assets available for benefits	<u><u>\$1,187,131</u></u>	<u><u>\$1,085,821</u></u>

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

Qualitor, Inc. Master Union Employees' Pension Plan
Statements of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Additions to net assets:		
Employer contributions	\$ 79,855	\$ 190,044
Investment income:		
Net appreciation of investments in mutual funds	2,756	-
Interest and dividend income	<u>63,910</u>	<u>18,150</u>
Total additions	146,521	208,194
Deductions from net assets:		
Net depreciation on		
investments in mutual funds	-	(33,851)
Benefits paid directly to participants or beneficiaries	<u>(45,211)</u>	<u>(114,174)</u>
Total deductions	(45,211)	(148,025)
Net increase	101,310	60,169
Net assets available for benefits		
Beginning of year	<u>1,085,821</u>	<u>1,025,652</u>
End of year	<u><u>\$1,187,131</u></u>	<u><u>\$1,085,821</u></u>

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

Qualitor, Inc. Master Union Employees' Pension Plan
Statement of Accumulated Plan Benefits
As of December 31, 2011

	<u>2011</u>
Actuarial present value of accumulated plan benefits	
Vested benefits:	
Participants currently receiving payments	\$ 322,785
Other participants	<u>802,617</u>
Total vested benefits	1,125,402
Nonvested benefits	<u>9,519</u>
Total actuarial present value of accumulated plan benefits	<u><u>\$1,134,921</u></u>

Qualitor, Inc. Master Union Employees' Pension Plan
Statement of Changes in Accumulated Plan Benefits
For the Year Ended December 31, 2011

	<u>2011</u>
Actuarial present value of accumulated plan benefits – beginning of year	\$1,098,738
Increase (decrease) during the year attributable to:	
Benefits accumulated and experience	67,405
Increase for interest	82,952
Benefits paid	<u>(114,174)</u>
Actuarial present value of accumulated plan benefits – end of year	<u><u>\$1,134,921</u></u>

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

Qualitor, Inc. Master Union Employees' Pension Plan

Notes to Financial Statements

December 31, 2012 and 2011

Note A – Plan Description

The following description of the Qualitor, Inc. Master Union Employees' Pension Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for complete information.

General

The Plan was established by Qualitor, Inc. (the "Company") effective May 14, 1999. The Plan is a noncontributory defined benefit plan which is administered by the Company, with input from affected union employees as part of the collective bargaining process, and covers certain Qualitor, Inc. union employees at International Brake Industries, Inc. and McGuane Industries, Inc. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). On May 20, 2011 the International Brake operation in Ohio was permanently closed. All participants on that date were fully vested at termination of employment.

Contributions

All contributions to the Plan are made by the Company. The Company contributes such amounts, as determined on an actuarial basis, to provide the Plan with assets sufficient to meet the projected benefit to be paid to Plan participants. No participant contributions are permitted.

Participation

Hourly union employees of the International Brake Industries, Inc. represented by UAW Local 1975, became active participants in the Plan immediately after a probationary period set forth in the collective bargaining agreement. Union employees of McGuane Industries, Inc., represented by UAW Local 708, become active participants in the Plan on the first day of the month after a probationary period set forth in the collective bargaining agreement. An eligible employee is an employee represented by a collective bargaining unit.

Pension Benefits

Employees who reach the age of 65 will obtain nonforfeitable rights to a normal retirement benefit, provided the participant is employed by the Company at the time. An employee with 5 or more years of service is entitled to early retirement benefits beginning at age 55, provided that the participant is employed by the Company at the time of early retirement. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity. When an employee terminates employment for any reason, they may elect to receive the value of their accumulated plan benefits as a lump-sum distribution upon retirement or termination, or they may elect to receive their benefits as a life annuity payable monthly from retirement. The benefit level received is based upon years of credited service detailed in the plan document.

Death and Disability Benefits

Employees who die after retirement shall have their annual pension benefits paid to their surviving spouse. For employees who are vested and die prior to receiving retirement benefits and are survived by a spouse to whom the participant had been married for at least one year prior to death, annual pension benefits are paid to the participant's spouse.

Qualitor, Inc. Master Union Employees' Pension Plan

Notes to Financial Statements – Continued

December 31, 2012 and 2011

Note A – Plan Description (continued)

Employees with 10 or more years of service and are determined by the Plan administrator to have become totally and permanently disabled during the course of employment are entitled to annual pension benefits.

Note B – Summary of Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

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

Investment Valuation and Income Recognition

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

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

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, which are attributable to employees based upon services rendered under the Plan's provisions. Accumulated plan benefits include benefits expected to be paid to: (a) retired or terminated employees or their beneficiaries (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on a formula which includes compensation, as defined in the Plan documents, and years of credited service. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered through the valuation date.

Qualitor, Inc. Master Union Employees' Pension Plan

Notes to Financial Statements – Continued

December 31, 2012 and 2011

Note B – Summary of Significant Accounting Policies (Continued)

The actuarial present value of accumulated plan benefits is determined by an actuary from MWM Consulting Group. The latest actuarial valuation is dated December 31, 2011, and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and probability of payment between the valuation date and the expected date of payment.

Significant actuarial assumptions underlying the computations in 2012 and 2011 are as follows:

Actuarial Present Value of Accumulated Plan Benefits

Long-term Rate of Return: 8.0%

Mortality The RP-2000 Mortality Table was used for non-disabled lives. The post-94 disability mortality table in Revenue Ruling 96-7 was used for disabled lives.

Normal retirement age 65

Payment of Benefits

Benefit payments are recorded upon distribution.

Subsequent Events

The Plan has evaluated subsequent events through October 18, 2013, the date that the financial statements were available to be issued. Management is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

Note C – Funding Policy

The Company's funding policy is to make quarterly contributions to the Plan as determined by the Plan's independent actuary. Contributions for each Plan year are accrued based on amounts required under the funding requirements set forth in U.S. employee benefits and tax laws. The Company has met the funding requirements for 2012 and 2011.

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

Qualitor, Inc. Master Union Employees' Pension Plan

Notes to Financial Statements – Continued

December 31, 2012 and 2011

Note D - Information Certified by Trustee

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Comerica Bank (the "Trustee") certified that the following data included in the financial statements and supplemental schedules are complete and accurate:

- Total investments, as shown in the Statements of Net Assets Available for Benefits as of December 31, 2012 and 2011.
- Investment income, as shown in the Statements of Changes in Net Assets Available for Benefits for the year ended December 31, 2012 and 2011.
- Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2012.
- Schedule H, Part IV, Line 4j – Schedule of Reportable Transactions for the year ended December 31, 2012.

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

Note E – Investments

The following table presents the fair values of investments that represent 5 percent or more of the Plan's net assets available for benefits:

	December 31,	
	2012	2011
Comerica Equity Allocation Fund	\$ 720,672	**
Comerica Fixed Income Allocation Fund	\$ 288,294	**
Comerica Short Term Fund	\$ 139,367	\$ 68,297
Munder Bond Fund CL Y	*	\$ 936,660

* Investment did not represent five percent of the Plan's net assets available for plan benefits as of December 31, 2012.

** Investment did not represent five percent of the Plan's net assets available for plan benefits as of December 31, 2011.

Qualitor, Inc. Master Union Employees' Pension Plan

Notes to Financial Statements – Continued

December 31, 2012 and 2011

Note F – Fair Value Measurements

Financial Accounting Standards Board (“FASB”) *Accounting Standards Codification* (“ASC”) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

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

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily Net Asset Value (“NAV”) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Collective trust fund: Valued based on the underlying investments of the trust, which are short-term, highly liquid investments. Fair values are measured using the NAV per unit based on inputs other than quoted price included within Level 1 that are observable for valuing the asset or liability, either directly or indirectly (i.e. interest rate and yield curves observable at commonly quoted intervals, default rates, etc.). Observable inputs include quoted prices for similar assets or liabilities in active or non-active markets. Level 2 inputs may also include insignificant adjustments to market observable inputs.

Qualitor, Inc. Master Union Employees' Pension Plan

Notes to Financial Statements – Continued

December 31, 2012 and 2011

Note F – Fair Value Measurements (Continued)

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

Assets measured at fair value on a recurring basis at December 31, 2012 are as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds:				
Comerica Equity Fund	\$ 720,672	\$ -	\$ -	\$ 720,672
Comerica Fixed Income Fund	288,294	-	-	288,294
Collective trust fund:				
Comerica Short Term Fund	<u>-</u>	<u>139,367</u>	<u>-</u>	<u>139,367</u>
Total assets at fair value	<u>\$1,008,966</u>	<u>\$139,367</u>	<u>\$ -</u>	<u>\$1,148,333</u>

Assets measured at fair value on a recurring basis at December 31, 2011 are as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Fund:				
Munder Bond Fund	\$ 936,660	\$ -	\$ -	\$ 936,660
Collective trust fund:				
Comerica Short Term Fund	<u>-</u>	<u>68,297</u>	<u>-</u>	<u>68,297</u>
Total assets at fair value	<u>\$936,660</u>	<u>\$68,297</u>	<u>\$ -</u>	<u>\$1,004,957</u>

The tables below present additional information for the Plan's investments, whose fair value is estimated using the practical expedient of reported NAV for the year ended December 31, 2012 and 2011:

	Fair Value*	Unfunded Commitments	Expected Liquidation Term	Redemption Terms	Redemption Restrictions	Redemption Restrictions at 12/31/12
Comerica Short Term Fund ^(a)	\$139,367	\$ -	-	Immediate	None	None

Qualitor, Inc. Master Union Employees' Pension Plan

Notes to Financial Statements – Continued

December 31, 2012 and 2011

Note F – Fair Value Measurements (Continued)

	Fair Value*	Unfunded Commitments	Expected Liquidation Term	Redemption Terms	Redemption Restrictions	Redemption Restrictions at 12/31/11
Comerica Short Term Fund ^(a)	\$68,297	\$ -	-	Immediate	None	None

* Estimated using the NAV of the funds.

a) The strategy of the Comerica Short Term Fund is to seek a combination of growth, income and capital preservation through stocks, bonds and short-term investments.

Note G – Plan Amendment

Effective December 31, 2011, the Plan was amended to comply with certain technical requirements of the Pension Protection Act of 2006, and other recent statutory and regulatory provisions.

Note H – Tax Status

The Plan obtained its latest determination letter as of March 25, 2008, in which the Internal Revenue Service stated that the Plan and related trust, as then designed, were in compliance with the applicable requirements of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Company's management is not aware of any uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2009.

Qualitor, Inc. Master Union Employees' Pension Plan

Notes to Financial Statements – Continued

December 31, 2012 and 2011

Note I – Plan Termination

The Company has not expressed any intention to terminate the Plan. However, in the event that the Plan is terminated, the net assets of the Plan will be allocated for payment of Plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations thereunder and the Plan document, in the order indicated below:

1. Benefits attributable to employee contributions, taking into account those paid out before termination.
2. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
3. Other vested benefits insured by the Pension Benefit Guaranty Corporation ("PBGC") (a U.S. government agency) up to the applicable limitations.
4. All other vested benefits (that is, vested benefits not insured by the PBGC).
5. All nonvested benefits.

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

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 those benefits, the priority of those benefits to be paid and the level and type of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guaranty, while other benefits may not be provided for at all.

Note J – Party-in-Interest Transaction

Certain Plan investments are managed by the Trustee and, therefore, these transactions qualify as a party-in-interest transactions.

Qualitor, Inc. Master Union Employees' Pension Plan

Notes to Financial Statements – Continued

December 31, 2012 and 2011

Note K – Risks and Uncertainties

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

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

Supplemental Schedules

Qualitor, Inc. Master Union Employees' Pension Plan
Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year)
As of December 31, 2012

Identity of Issue, Borrower or Similar Party	Description of Investments	Cost	Current Value
	Mutual funds		
*Comerica	Comerica Equity Allocation Fund	\$ 738,360	\$ 720,672
*Comerica	Comerica Fixed Income Allocation Fund	279,613	288,294
	Collective trust fund		
*Comerica	Comerica Short Term Fund	139,367	139,367
		<u>\$1,157,340</u>	<u>\$1,148,333</u>

* Parties-in-interest.

ACCOUNT STATEMENT

Statement Period
Account Number01/01/2012 through 12/31/2012
1050019744

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Report Of 5% Transactions

BY ASSET		VALUATION		0.00 THRESHOLD		0.00	
DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNU MKT	NET GAIN/LOSS	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	03/02/2012 96,438.270	96,438.27		96,438.27 96,438.27		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	03/19/2012 9,404.000	9,404.00		9,404.00 9,404.00		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	04/02/2012 11.090	11.09		11.09 11.09		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	04/02/2012 3,606.690	3,606.69		3,606.69 3,606.69		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	04/11/2012 135.150	135.15		135.15 135.15		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	04/25/2012 44,410.000	44,410.00		44,410.00 44,410.00		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	05/01/2012 11.080	11.08		11.08 11.08		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	05/01/2012 3,475.580	3,475.58		3,475.58 3,475.58		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	05/08/2012 113.050	113.05		113.05 113.05		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	06/01/2012 15.220	15.22		15.22 15.22		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	06/01/2012 3,475.580	3,475.58		3,475.58 3,475.58		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	06/06/2012 0.010	0.01		0.01 0.01		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	06/29/2012 3,475.580	3,475.58		3,475.58 3,475.58		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	07/02/2012 13.010	13.01		13.01 13.01		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	07/13/2012 72.370	72.37		72.37 72.37		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	07/17/2012 11,328.000	11,328.00		11,328.00 11,328.00		

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Statement Period
Account Number01/01/2012 through 12/31/2012
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Report Of 5% Transactions

BY ASSET		VALUATION		0.00 THRESHOLD		0.00	
DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNU MKT	NET GAIN/LOSS	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	08/01/2012 13.720	13.72		13.72 13.72		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	08/01/2012 3,547.950	3,547.95		3,547.95 3,547.95		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	08/31/2012 3,547.950	3,547.95		3,547.95 3,547.95		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	09/04/2012 12.480	12.48		12.48 12.48		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	09/05/2012 13,069.000	13,069.00		13,069.00 13,069.00		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	10/01/2012 14.320	14.32		14.32 14.32		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	10/01/2012 3,547.950	3,547.95		3,547.95 3,547.95		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	10/10/2012 16,698.000	16,698.00		16,698.00 16,698.00		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	10/17/2012 53,195.000	53,195.00		53,195.00 53,195.00		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	11/01/2012 12.790	12.79		12.79 12.79		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	11/01/2012 3,547.950	3,547.95		3,547.95 3,547.95		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	11/15/2012 154.530	154.53		154.53 154.53		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	11/30/2012 4,292.420	4,292.42		4,292.42 4,292.42		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	12/03/2012 7.280	7.28		7.28 7.28		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	12/14/2012 569.980	569.98		569.98 569.98		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	12/31/2012 4,696.960	4,696.96		4,696.96 4,696.96		

ACCOUNT STATEMENT

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Report Of 5% Transactions

BY ASSET		VALUATION		0.00 THRESHOLD		0.00	
DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNU MKT	NET GAIN/LOSS	
CUSIP # 20036E105 COMERICA EQUITY ALLOCATION FD CL A	BUY	03/02/2012 25,439.119	287,242.00		287,242.00 287,242.00		
CUSIP # 20036E105 COMERICA EQUITY ALLOCATION FD CL A	BUY	03/19/2012 32,730.426	375,435.00		375,435.00 375,435.00		
CUSIP # 20036E105 COMERICA EQUITY ALLOCATION FD CL A	BUY	04/03/2012 140.617	1,604.95		1,604.95 1,604.95		
CUSIP # 20036E105 COMERICA EQUITY ALLOCATION FD CL A	BUY	07/03/2012 212.729	2,318.19		2,318.19 2,318.19		
CUSIP # 20036E105 COMERICA EQUITY ALLOCATION FD CL A	BUY	10/02/2012 204.199	2,338.49		2,338.49 2,338.49		
CUSIP # 20036E105 COMERICA EQUITY ALLOCATION FD CL A	BUY	10/02/2012 383.888	4,396.29		4,396.29 4,396.29		
CUSIP # 20036E105 COMERICA EQUITY ALLOCATION FD CL A	BUY	10/17/2012 5,663.834	64,920.00		64,920.00 64,920.00		
CUSIP # 20036E105 COMERICA EQUITY ALLOCATION FD CL A	BUY	12/04/2012 9.201	104.86		104.86 104.86		
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	03/02/2012 61,459.030	670,231.00		670,231.00 670,231.00		
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	SEL	03/19/2012 35,471.484	384,839.00		386,828.24 386,828.24	1,989.24 -	
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	04/03/2012 100.264	1,086.77		1,086.77 1,086.77		
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	04/03/2012 17.478	189.45		189.45 189.45		

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Report Of 5% Transactions

BY ASSET		VALUATION		0.00 THRESHOLD		0.00	
DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNUAL MKT	NET GAIN/LOSS	
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	05/02/2012 35.287	385.51		385.51 385.51		
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	06/04/2012 58.547	633.93		633.93 633.93		
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	07/03/2012 73.722	804.54		804.54 804.54		
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	08/02/2012 43.363	479.80		479.80 479.80		
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	09/05/2012 44.127	490.17		490.17 490.17		
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	10/02/2012 73.368	818.07		818.07 818.07		
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	10/02/2012 107.467	1,198.29		1,198.29 1,198.29		
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	SEL	10/17/2012 1,047.734	11,725.00		11,427.82 11,427.82	297.18	
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	11/02/2012 65.491	731.85		731.85 731.85		
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	11/02/2012 7.097	79.31		79.31 79.31		
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	12/04/2012 66.025	739.94		739.94 739.94		
39 PURCHASES FOR		1,607,934.88	16 SALES FOR	487,770.49	ISSUE AGGREGATE TOTAL	2,095,705.37	

ACCOUNT STATEMENT

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Account Number

01/01/2012 through 12/31/2012
1050019744

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Report Of 5% Transactions

AGGREGATE BY ASSET

DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	VALUATION		COST OF ASSET/ PREV ANNUAL MKT	NET GAIN/LOSS
				BROKER COMMISSION/ OTH EXPENSE	THRESHOLD		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	03/02/2012 96,438.270	96,438.27		0.00	96,438.27 96,438.27	
	BUY	03/19/2012 9,404.000	9,404.00			9,404.00 9,404.00	
	BUY	04/02/2012 11.090	11.09			11.09 11.09	
	SEL	04/02/2012 3,606.690	3,606.69			3,606.69 3,606.69	
	BUY	04/11/2012 135.150	135.15			135.15 135.15	
	BUY	04/25/2012 44,410.000	44,410.00			44,410.00 44,410.00	
	BUY	05/01/2012 11.080	11.08			11.08 11.08	
	SEL	05/01/2012 3,475.580	3,475.58			3,475.58 3,475.58	
	BUY	05/08/2012 113.050	113.05			113.05 113.05	
	BUY	06/01/2012 15.220	15.22			15.22 15.22	
	SEL	06/01/2012 3,475.580	3,475.58			3,475.58 3,475.58	
	BUY	06/06/2012 0.010	0.01			0.01 0.01	
	SEL	06/29/2012 3,475.580	3,475.58			3,475.58 3,475.58	
	BUY	07/02/2012 13.010	13.01			13.01 13.01	
	SEL	07/13/2012 72.370	72.37			72.37 72.37	
	BUY	07/17/2012 11,328.000	11,328.00			11,328.00 11,328.00	

ACCOUNT STATEMENT

Statement Period
Account Number

01/01/2012 through 12/31/2012
1050019744

003

Report Of 5% Transactions

AGGREGATE BY ASSET

DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	VALUATION		COST OF ASSET/ PREV ANNUAL MKT	NET GAIN/LOSS
				BROKER COMMISSION/ OTH EXPENSE	THRESHOLD		
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	08/01/2012 13.720	13.72		0.00	13.72 13.72	0.00
	SEL	08/01/2012 3,547.950	3,547.95			3,547.95 3,547.95	
	SEL	08/31/2012 3,547.950	3,547.95			3,547.95 3,547.95	
	BUY	09/04/2012 12.480	12.48			12.48 12.48	
	BUY	09/05/2012 13,069.000	13,069.00			13,069.00 13,069.00	
	BUY	10/01/2012 14.320	14.32			14.32 14.32	
	SEL	10/01/2012 3,547.950	3,547.95			3,547.95 3,547.95	
	BUY	10/10/2012 16,698.000	16,698.00			16,698.00 16,698.00	
	SEL	10/17/2012 53,195.000	53,195.00			53,195.00 53,195.00	
	BUY	11/01/2012 12.790	12.79			12.79 12.79	
	SEL	11/01/2012 3,547.950	3,547.95			3,547.95 3,547.95	
	SEL	11/15/2012 154.530	154.53			154.53 154.53	
	SEL	11/30/2012 4,292.420	4,292.42			4,292.42 4,292.42	
	BUY	12/03/2012 7.280	7.28			7.28 7.28	
	SEL	12/14/2012 569.980	569.98			569.98 569.98	
	SEL	12/31/2012 4,696.960	4,696.96			4,696.96 4,696.96	

ACCOUNT STATEMENT

Statement Period
Account Number01/01/2012 through 12/31/2012
1050019744

003

Report Of 5% Transactions

AGGREGATE BY ASSET

DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	ISSUE AGGREGATE TOTAL	COST OF ASSET/ PREV ANNL MKT	NET GAIN/LOSS	VALUATION	0.00 THRESHOLD
CUSIP # 20035Y102 COMERICA SHORT TERM FUND 18 PURCHASES FOR	BUY	03/02/2012 25,439.119	287,242.00		287,242.00	287,242.00		287,242.00	0.00
CUSIP # 20036E105 COMERICA EQUITY ALLOCATION FD CL A	BUY	03/19/2012 32,730.426	375,435.00		375,435.00	375,435.00		375,435.00	0.00
	BUY	04/03/2012 140.617	1,604.95		1,604.95	1,604.95		1,604.95	0.00
	BUY	07/03/2012 212.729	2,318.19		2,318.19	2,318.19		2,318.19	0.00
	BUY	10/02/2012 204.199	2,338.49		2,338.49	2,338.49		2,338.49	0.00
	BUY	10/02/2012 383.888	4,396.29		4,396.29	4,396.29		4,396.29	0.00
	BUY	10/17/2012 5,663.834	64,920.00		64,920.00	64,920.00		64,920.00	0.00
	BUY	12/04/2012 9.201	104.86		104.86	104.86		104.86	0.00
8 PURCHASES FOR	0 SALES FOR		0.00		ISSUE AGGREGATE TOTAL	738,359.78		738,359.78	0.00
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	03/02/2012 61,459.030	670,231.00		670,231.00	670,231.00		670,231.00	0.00
	SEL	03/19/2012 35,471.484	386,828.24		386,828.24	386,828.24		386,828.24	0.00
	BUY	04/03/2012 100.264	1,086.77		1,086.77	1,086.77		1,086.77	0.00
	BUY	04/03/2012 17.478	189.45		189.45	189.45		189.45	0.00
	BUY	05/02/2012 35.287	385.51		385.51	385.51		385.51	0.00

ACCOUNT STATEMENT

Statement Period
Account Number01/01/2012 through 12/31/2012
1050019744

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Report Of 5% Transactions

AGGREGATE BY ASSET

DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	VALUATION		COST OF ASSET/ PREV ANNUAL MKT	NET GAIN/LOSS
				BROKER COMMISSION/ OTH EXPENSE	0.00 THRESHOLD		
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	06/04/2012 58.547	633.93			633.93 633.93	
	BUY	07/03/2012 73.722	804.54			804.54 804.54	
	BUY	08/02/2012 43.363	479.80			479.80 479.80	
	BUY	09/05/2012 44.127	490.17			490.17 490.17	
	BUY	10/02/2012 73.368	818.07			818.07 818.07	
	BUY	10/02/2012 107.467	1,198.29			1,198.29 1,198.29	
	SEL	10/17/2012 1,047.734	11,725.00			11,427.82 11,427.82	297.18
	BUY	11/02/2012 65.491	731.85			731.85 731.85	
	BUY	11/02/2012 7.097	79.31			79.31 79.31	
	BUY	12/04/2012 66.025	739.94			739.94 739.94	
	13 PURCHASES FOR	677,868.63	2 SALES FOR	396,564.00	ISSUE AGGREGATE TOTAL	1,074,432.63	
							0.00

ACCOUNT STATEMENT

Statement Period
Account Number

01/01/2012 through 12/31/2012
1050019744

003

Report Of 5% Transactions

AGGREGATE BY BROKER		VALUATION		0.00 THRESHOLD		0.00	
DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNL MKT	NET GAIN/LOSS	

NO REPORTABLE TRANSACTIONS

EIN/PN: 38-3464466 / 002

[illegible]

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

QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN

EIN/PN: 38-3464466 / 002

Interest Rates for Funding

	Maximum	Minimum
Effective rate:	5.70%	7.14%
Segment rates:		
Years under 5:	2.03 %	5.54%
Years 5 through 20:	5.20%	6.85%
Years over 20:	6.30%	7.52%

Separations Before Retirement

Representative values of the assumed annual rates of withdrawal, retirement and disability are as follows:

Annual Rate of Withdrawal				
<u>Age</u>	<u>Male</u>	<u>Female</u>	<u>Retirement</u>	<u>Disability</u>
20	14.86%	22.24%	-	.10%
25	9.90	14.94	-	.11
30	6.88	10.43	-	.11
35	4.86	7.42	-	.13
40	2.82	4.39	-	.17
45	1.72	2.86	-	.23
50	.55	1.31	-	.34
55	.00	.00	-	.55
60	.00	.00	8.0%	1.09
62	.00	.00	20.0	1.49
64	.00	.00	30.0	2.09

Deaths

According to the RP-2000 Mortality Table. The post-94 disability mortality table in Revenue Ruling 96.7 was used for disabled lives.

Normal Retirement

Age 65

Future Expenses

No provision made.

Loading or Contingency Reserves

None

Spouses

80% of active participants are assumed to be married with the husband assumed to be three years older than his wife.

Present Value of Accumulated Plan Vested and Nonvested Benefits

The calculation of the present value of accumulated Plan vested and nonvested benefits has been made on the basis of the same assumptions as used in the valuation except that an interest rate of 8.0% was used.

Valuation Method

Unit credit cost method. The actuarial accrued liability is equal to the present value of accrued benefits. The normal cost is equal to the difference in the actuarial accrued liability at the end of the plan year and the actuarial accrued liability at the beginning of the plan year, adjusted for interest to the end of the year. Actuarial gains and losses are reflected in the Funding Target Shortfall.

Asset Valuation Method

Assets are equal to the trust value of assets plus discounted receivable contributions as of the valuation date.

Miscellaneous

The valuation was prepared on a going-plan basis. The valuation was based on the participants of the Plan as of the valuation date and did not take future participants into account. No provision has been made for contingent liabilities with respect to nonvested terminated participants who may be reemployed.

Sponsor Elections

PPA regulations contain elections a plan sponsor is permitted to make regarding the assumptions used to calculate the funding requirements and the level of any benefit restrictions the plan may be subject to. The following elections have been certified by the plan sponsor.

- a. Asset Valuation Method: Market Value
- b. Waived Credit Balance: -0-
- c. Interest Rate Basis for Funding: IRC 430(h) Segment Rates as Modified by IRS Notice 2012-55
- d. Rate Basis Month for Calculating Funding Target: October, 2011
- e. Mortality Table: IRS 2012 Optional Combined Tab: IRS 2011 Optional Combined Table for Small Plans (Males/Females)

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**OMB Nos. 1210-0110
1210-0089**2012****This Form is Open to Public Inspection****Part I Annual Report Identification Information**For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

- 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 QUALITOR, INC. MASTER UNION EES' PENSION PLAN	1b Three-digit plan number (PN) ▶ 002
	1c Effective date of plan 05/14/1999
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) QUALITOR, INC. 24800 DENSO DRIVE, SUITE 255 SOUTHFIELD MI 48034	2b Employer Identification Number (EIN) 38-3464466
	2c Sponsor's telephone number 248-204-8600
	2d Business code (see instructions) 336300

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		<u>11/7/2013</u>	SCOTT GIBARATZ
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		<u>11/7/2013</u>	SCOTT GIBARATZ
	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)

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

Form 5500 (2012)
v. 120126

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☒ Same as Plan Sponsor Address		3b Administrator's EIN																
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:		3c Administrator's telephone number 																
a Sponsor's name		4b EIN 4c PN																
5 Total number of participants at the beginning of the plan year		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">5</td> <td style="width: 90%; text-align: right;">122</td> </tr> </table>	5	122														
5	122																	
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">6a</td> <td style="width: 90%; text-align: right;">19</td> </tr> <tr> <td style="width: 10%; text-align: center;">6b</td> <td style="width: 90%; text-align: right;">33</td> </tr> <tr> <td style="width: 10%; text-align: center;">6c</td> <td style="width: 90%; text-align: right;">69</td> </tr> <tr> <td style="width: 10%; text-align: center;">6d</td> <td style="width: 90%; text-align: right;">121</td> </tr> <tr> <td style="width: 10%; text-align: center;">6e</td> <td style="width: 90%; text-align: right;">1</td> </tr> <tr> <td style="width: 10%; text-align: center;">6f</td> <td style="width: 90%; text-align: right;">122</td> </tr> <tr> <td style="width: 10%; text-align: center;">6g</td> <td style="width: 90%;"></td> </tr> <tr> <td style="width: 10%; text-align: center;">6h</td> <td style="width: 90%; text-align: right;">2</td> </tr> </table>	6a	19	6b	33	6c	69	6d	121	6e	1	6f	122	6g		6h	2
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a Active participants																		
b Retired or separated participants receiving benefits																		
c Other retired or separated participants entitled to future benefits																		
d Subtotal. Add lines 6a , 6b , and 6c																		
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.																		
f Total. Add lines 6d and 6e																		
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)																		
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested																		
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">7</td> <td style="width: 90%;"></td> </tr> </table>	7															
7																		
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B 1G																		
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) <table style="width: 100%;"> <tr><td>(1)</td><td>☐</td><td>Insurance</td></tr> <tr><td>(2)</td><td>☐</td><td>Code section 412(e)(3) insurance contracts</td></tr> <tr><td>(3)</td><td>☒</td><td>Trust</td></tr> <tr><td>(4)</td><td>☐</td><td>General assets of the sponsor</td></tr> </table>	(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) <table style="width: 100%;"> <tr><td>(1)</td><td>☐</td><td>Insurance</td></tr> <tr><td>(2)</td><td>☐</td><td>Code section 412(e)(3) insurance contracts</td></tr> <tr><td>(3)</td><td>☒</td><td>Trust</td></tr> <tr><td>(4)</td><td>☐</td><td>General assets of the sponsor</td></tr> </table>	(1)	☐	Insurance	(2)	☐	Code section 412(e)(3) insurance contracts	(3)	☒	Trust	(4)	☐	General assets of the sponsor			
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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 <table style="width: 100%;"> <tr><td>(1)</td><td>☐</td><td>R (Retirement Plan Information)</td></tr> <tr><td>(2)</td><td>☐</td><td>MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</td></tr> <tr><td>(3)</td><td>☐</td><td>SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</td></tr> </table>	(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 <table style="width: 100%;"> <tr><td>(1)</td><td>☒</td><td>H (Financial Information)</td></tr> <tr><td>(2)</td><td>☐</td><td>I (Financial Information - Small Plan)</td></tr> <tr><td>(3)</td><td>☐</td><td>A (Insurance Information)</td></tr> <tr><td>(4)</td><td>☐</td><td>C (Service Provider Information)</td></tr> <tr><td>(5)</td><td>☐</td><td>D (DFE/Participating Plan Information)</td></tr> <tr><td>(6)</td><td>☐</td><td>G (Financial Transaction Schedules)</td></tr> </table>	(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)
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ACCOUNT STATEMENT

Statement Period
Account Number

01/01/2012 through 12/31/2012
1050019744

003

Report Of 5% Transactions

BY ASSET	VALUATION		0.00	THRESHOLD	0.00	
DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST//PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNL MKT	NET GAIN/LOSS
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	03/02/2012 96,438.270	96,438.27		96,438.27 96,438.27	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	03/19/2012 9,404.000	9,404.00		9,404.00 9,404.00	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	04/02/2012 11.090	11.09		11.09 11.09	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	04/02/2012 3,606.690	3,606.69		3,606.69 3,606.69	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	04/11/2012 135.150	135.15		135.15 135.15	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	04/25/2012 44,410.000	44,410.00		44,410.00 44,410.00	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	05/01/2012 11.080	11.08		11.08 11.08	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	05/01/2012 3,475.580	3,475.58		3,475.58 3,475.58	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	05/08/2012 113.050	113.05		113.05 113.05	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	06/01/2012 15.220	15.22		15.22 15.22	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	06/01/2012 3,475.580	3,475.58		3,475.58 3,475.58	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	06/06/2012 0.010	0.01		0.01 0.01	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	06/29/2012 3,475.580	3,475.58		3,475.58 3,475.58	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	07/02/2012 13.010	13.01		13.01 13.01	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	07/13/2012 72.370	72.37		72.37 72.37	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	07/17/2012 11,328.000	11,328.00		11,328.00 11,328.00	

ACCOUNT STATEMENT

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DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNL MKT	NET GAIN/LOSS
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	08/01/2012 13.720	13.72		13.72 13.72	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	08/01/2012 3,547.950	3,547.95		3,547.95 3,547.95	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	08/31/2012 3,547.950	3,547.95		3,547.95 3,547.95	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	09/04/2012 12.480	12.48		12.48 12.48	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	09/05/2012 13,069.000	13,069.00		13,069.00 13,069.00	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	10/01/2012 14.320	14.32		14.32 14.32	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	10/01/2012 3,547.950	3,547.95		3,547.95 3,547.95	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	10/10/2012 16,698.000	16,698.00		16,698.00 16,698.00	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	10/17/2012 53,195.000	53,195.00		53,195.00 53,195.00	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	11/01/2012 12.790	12.79		12.79 12.79	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	11/01/2012 3,547.950	3,547.95		3,547.95 3,547.95	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	11/15/2012 154.530	154.53		154.53 154.53	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	11/30/2012 4,292.420	4,292.42		4,292.42 4,292.42	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	12/03/2012 7.280	7.28		7.28 7.28	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	12/14/2012 569.980	569.98		569.98 569.98	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	12/31/2012 4,696.960	4,696.96		4,696.96 4,696.96	

ACCOUNT STATEMENT

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BY ASSET		VALUATION	0.00	THRESHOLD	0.00	
DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNL MKT	NET GAIN/LOSS
CUSIP # 20036E105 COMERICA EQUITY ALLOCATION FD CL A	BUY	03/02/2012 25,439.119	287,242.00		287,242.00 287,242.00	
CUSIP # 20036E105 COMERICA EQUITY ALLOCATION FD CL A	BUY	03/19/2012 32,730.426	375,435.00		375,435.00 375,435.00	
CUSIP # 20036E105 COMERICA EQUITY ALLOCATION FD CL A	BUY	04/03/2012 140.617	1,604.95		1,604.95 1,604.95	
CUSIP # 20036E105 COMERICA EQUITY ALLOCATION FD CL A	BUY	07/03/2012 212.729	2,318.19		2,318.19 2,318.19	
CUSIP # 20036E105 COMERICA EQUITY ALLOCATION FD CL A	BUY	10/02/2012 204.199	2,338.49		2,338.49 2,338.49	
CUSIP # 20036E105 COMERICA EQUITY ALLOCATION FD CL A	BUY	10/02/2012 383.888	4,396.29		4,396.29 4,396.29	
CUSIP # 20036E105 COMERICA EQUITY ALLOCATION FD CL A	BUY	10/17/2012 5,663.834	64,920.00		64,920.00 64,920.00	
CUSIP # 20036E105 COMERICA EQUITY ALLOCATION FD CL A	BUY	12/04/2012 9.201	104.86		104.86 104.86	
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	03/02/2012 61,459.030	670,231.00		670,231.00 670,231.00	
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	SEL	03/19/2012 35,471.484	384,839.00		386,828.24 386,828.24	1,989.24-
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	04/03/2012 100.264	1,086.77		1,086.77 1,086.77	
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	04/03/2012 17.478	189.45		189.45 189.45	

ACCOUNT STATEMENT

Statement Period
Account Number

01/01/2012 through 12/31/2012
1050019744

003

Report Of 5% Transactions

BY ASSET	VALUATION		0.00 THRESHOLD		0.00	
DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNL MKT	NET GAIN/LOSS
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	05/02/2012 35.287	385.51		385.51 385.51	
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	06/04/2012 58.547	633.93		633.93 633.93	
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	07/03/2012 73.722	804.54		804.54 804.54	
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	08/02/2012 43.363	479.80		479.80 479.80	
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	09/05/2012 44.127	490.17		490.17 490.17	
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	10/02/2012 73.368	818.07		818.07 818.07	
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	10/02/2012 107.467	1,198.29		1,198.29 1,198.29	
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	SEL	10/17/2012 1,047.734	11,725.00		11,427.82 11,427.82	297.18
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	11/02/2012 65.491	731.85		731.85 731.85	
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	11/02/2012 7.097	79.31		79.31 79.31	
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	12/04/2012 66.025	739.94		739.94 739.94	
39 PURCHASES FOR		1,607,934.88	16 SALES FOR	487,770.49	ISSUE AGGREGATE TOTAL	2,095,705.37

ACCOUNT STATEMENT

Statement Period
Account Number

01/01/2012 through 12/31/2012
1050019744

003

Report Of 5% Transactions

AGGREGATE BY ASSET

VALUATION

0.00 THRESHOLD

0.00

DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNIL MKT	NET GAIN/LOSS
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	03/02/2012 96,438.270	96,438.27		96,438.27 96,438.27	
	BUY	03/19/2012 9,404.000	9,404.00		9,404.00 9,404.00	
	BUY	04/02/2012 11.090	11.09		11.09 11.09	
	SEL	04/02/2012 3,606.690	3,606.69		3,606.69 3,606.69	
	BUY	04/11/2012 135.150	135.15		135.15 135.15	
	BUY	04/25/2012 44,410.000	44,410.00		44,410.00 44,410.00	
	BUY	05/01/2012 11.080	11.08		11.08 11.08	
	SEL	05/01/2012 3,475.580	3,475.58		3,475.58 3,475.58	
	BUY	05/08/2012 113.050	113.05		113.05 113.05	
	BUY	06/01/2012 15.220	15.22		15.22 15.22	
	SEL	06/01/2012 3,475.580	3,475.58		3,475.58 3,475.58	
	BUY	06/06/2012 0.010	0.01		0.01 0.01	
	SEL	06/29/2012 3,475.580	3,475.58		3,475.58 3,475.58	
	BUY	07/02/2012 13.010	13.01		13.01 13.01	
	SEL	07/13/2012 72.370	72.37		72.37 72.37	
	BUY	07/17/2012 11,328.000	11,328.00		11,328.00 11,328.00	

ACCOUNT STATEMENT

Statement Period
Account Number

01/01/2012 through 12/31/2012
1050019744

003

Report Of 5% Transactions

AGGREGATE BY ASSET

VALUATION

0.00 THRESHOLD

0.00

DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNL MKT	NET GAIN/LOSS
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	08/01/2012 13.720	13.72		13.72 13.72	
	SEL	08/01/2012 3,547.950	3,547.95		3,547.95 3,547.95	
	SEL	08/31/2012 3,547.950	3,547.95		3,547.95 3,547.95	
	BUY	09/04/2012 12.480	12.48		12.48 12.48	
	BUY	09/05/2012 13,069.000	13,069.00		13,069.00 13,069.00	
	BUY	10/01/2012 14.320	14.32		14.32 14.32	
	SEL	10/01/2012 3,547.950	3,547.95		3,547.95 3,547.95	
	BUY	10/10/2012 16,698.000	16,698.00		16,698.00 16,698.00	
	SEL	10/17/2012 53,195.000	53,195.00		53,195.00 53,195.00	
	BUY	11/01/2012 12.790	12.79		12.79 12.79	
	SEL	11/01/2012 3,547.950	3,547.95		3,547.95 3,547.95	
	SEL	11/15/2012 154.530	154.53		154.53 154.53	
	SEL	11/30/2012 4,292.420	4,292.42		4,292.42 4,292.42	
	BUY	12/03/2012 7.280	7.28		7.28 7.28	
	SEL	12/14/2012 569.980	569.98		569.98 569.98	
	SEL	12/31/2012 4,696.960	4,696.96		4,696.96 4,696.96	

ACCOUNT STATEMENT

Statement Period
Account Number

01/01/2012 through 12/31/2012
1050019744

003

Report Of 5% Transactions

AGGREGATE BY ASSET

VALUATION

0.00 THRESHOLD

0.00

DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNL MKT	NET GAIN/LOSS
CUSIP # 20035Y102 COMERICA SHORT TERM FUND						
18 PURCHASES FOR		191,706.47	14 SALES FOR	91,206.49	ISSUE AGGREGATE TOTAL	282,912.96
CUSIP # 20036E105 COMERICA EQUITY ALLOCATION FD CL A	BUY	03/02/2012 25,439.119	287,242.00		287,242.00 287,242.00	
	BUY	03/19/2012 32,730.426	375,435.00		375,435.00 375,435.00	
	BUY	04/03/2012 140.617	1,604.95		1,604.95 1,604.95	
	BUY	07/03/2012 212.729	2,318.19		2,318.19 2,318.19	
	BUY	10/02/2012 204.199	2,338.49		2,338.49 2,338.49	
	BUY	10/02/2012 383.888	4,396.29		4,396.29 4,396.29	
	BUY	10/17/2012 5,663.834	64,920.00		64,920.00 64,920.00	
	BUY	12/04/2012 9.201	104.86		104.86 104.86	
8 PURCHASES FOR		738,359.78	0 SALES FOR	0.00	ISSUE AGGREGATE TOTAL	738,359.78
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	03/02/2012 61,459.030	670,231.00		670,231.00 670,231.00	
	SEL	03/19/2012 35,471.484	384,839.00		386,828.24 386,828.24	1,989.24-
	BUY	04/03/2012 100.264	1,086.77		1,086.77 1,086.77	
	BUY	04/03/2012 17.478	189.45		189.45 189.45	
	BUY	05/02/2012 35.287	385.51		385.51 385.51	

ACCOUNT STATEMENT

Statement Period
Account Number

01/01/2012 through 12/31/2012
1050019744

003

Report Of 5% Transactions

AGGREGATE BY ASSET

VALUATION

0.00 THRESHOLD

0.00

DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNL MKT	NET GAIN/LOSS
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	06/04/2012 58.547	633.93		633.93 633.93	
	BUY	07/03/2012 73.722	804.54		804.54 804.54	
	BUY	08/02/2012 43.363	479.80		479.80 479.80	
	BUY	09/05/2012 44.127	490.17		490.17 490.17	
	BUY	10/02/2012 73.368	818.07		818.07 818.07	
	BUY	10/02/2012 107.467	1,198.29		1,198.29 1,198.29	
	SEL	10/17/2012 1,047.734	11,725.00		11,427.82 11,427.82	297.18
	BUY	11/02/2012 65.491	731.85		731.85 731.85	
	BUY	11/02/2012 7.097	79.31		79.31 79.31	
	BUY	12/04/2012 66.025	739.94		739.94 739.94	
13 PURCHASES FOR		677,868.63	2 SALES FOR	396,564.00	ISSUE AGGREGATE TOTAL	1,074,432.63

ACCOUNT STATEMENT

Statement Period
Account Number

01/01/2012 through 12/31/2012
1050019744

003

Report Of 5% Transactions

AGGREGATE BY BROKER

VALUATION

0.00 THRESHOLD

0.00

DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNL MKT	NET GAIN/LOSS
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NO REPORTABLE TRANSACTIONS

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

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

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

A Name of plan QUALITOR, INC. MASTER UNION EES' PENSION PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF QUALITOR, INC.	D Employer Identification Number (EIN) 38-3464466	
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	1084682	
b Actuarial value	2b	1084682	
3 Funding target/participant count breakdown:			
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	23	350577
b For terminated vested participants	3b	80	819364
c For active participants:			
(1) Non-vested benefits	3c(1)		10744
(2) Vested benefits	3c(2)		93277
(3) Total active	3c(3)	19	104021
d Total	3d	122	1273962
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	7.14%	
6 Target normal cost	6	12950	

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 KATHLEEN E. MANNING, F.S.A. Type or print name of actuary MWM CONSULTING GROUP Firm name 55 E. JACKSON BLVD., SUITE 1000 CHICAGO IL 60604-4466 Address of the firm	<u>10/15/2013</u> Date 1103050 Most recent enrollment number 312-987-9097 Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of Year Carryover Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	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>-2.20%</u>	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b Interest on (a) using prior year's effective interest rate of <u>6.31%</u> except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	85.14 %
15 Adjusted funding target attainment percentage	15	85.14 %
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	73.70 %
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
04/17/2012	13031	0			
06/22/2012	11328	0			
10/01/2012	16698	0			
01/11/2013	16698	0			
09/13/2013	22100	0			
Totals ▶			18(b)	79855	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	74349

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 3
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	12950	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	189280	61263	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	74213	
	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	74213	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	74349	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	136	
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

QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN

EIN/PN: 38-3464466 / 002

The retirement age shown is based on an employee who fulfilled the minimum requirement for early eligibility and is calculated in accordance with the following formula which generally assumes employees terminate at the middle of the year.

$$\sum_{t=0}^{FRA-ERA} ({}_t p_{ERA}) * (q_r ERA + t) * (ERA + t + \frac{1}{2})$$

Note (1)

$$\sum_{t=0}^{FRA-ERA} ({}_t p_{ERA}) * (q_r ERA + t)$$

Note (1) the $\frac{1}{2}$ in the formula shown above is not used for $t = FRA-ERA$.

In the formula shown above ${}_t p_{ERA}$ is calculated using all of the decrements, and the $q_r ERA+t$ represents the sum of the applicable retirement decrements.

Also, ERA represents the earliest retirement age and FRA represents the age at which everyone is assumed to retire.

Schedule SB – Change of Enrolled Actuary

QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN

EIN/PN: 38-3464466 / 002

For the plan year ending **December 31, 2012**, the actuary for the Plan has been changed from Bernard E. Hartt (EA #11-03021) of MWM Consulting Group to Kathleen E. Manning (EA #11-03050) of MWM Consulting Group.

Schedule SB, Part V, Summary of Plan Provisions

QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN
EIN/PN: 38-3464466 / 002

FOR INTERNATIONAL BRAKE INDUSTRIES, INC.

Effective Date

May 14, 1999.

Eligibility for Participation

Hourly union employees of International Brake Industries, Inc. represented by UAW Local 975.

Vesting Service

An employee shall be credited with service for vesting purposes in accordance with the applicable Masco Tech plan for service prior to May 14, 1999. Thereafter, 1,000 hours in a plan year equal one year of vesting service.

Credited Service

An employee receives a full year of credited service for each plan year in which he is credited with 1,800 or more hours of service. Partial credit is given for less than 1,800 hours of service. Service credit is given prior to May 14, 1999 for service with Masco Tech.

Normal Retirement Pension

Eligibility	Age 65.
-------------	---------

Monthly Benefit The monthly amount payable at normal retirement for each year of credited service is as follows:

For Retirement		Monthly Amount
On or After	On or Before	
05/14/1999	01/08/2002	\$11.00
01/09/2002	01/08/2004	\$12.00
01/09/2004	01/31/2006	\$13.00
02/01/2006	01/08/2008	\$14.00
01/09/2008	-----	\$15.00

Plus \$1/month for each year of service after 1/8/2011
Less offset for benefit accrued under the Masco Tech plan.

Early Retirement Pension

Eligibility	Age 55 and 5 years of service.
Benefit	Accrued pension deferred to age 65, or immediate pension equal to accrued pension reduced 5/9ths of 1% for each of the first 60 months and by 5/18ths of 1% for each of the next 60 months by which the employee's actual retirement date precedes his normal retirement date.

Disability Retirement Pension

Eligibility	Total and permanent disability after 10 years of service.
Benefit	Accrued pension payable immediately with no reduction for early commencement.

Deferred Vested Pension

Eligibility	5 years of vesting service.
Benefit	Accrued pension deferred to age 65, or reduced pension at age 55. Reduction is the same as for early retirement.

Spouse's Benefit

Eligibility	Death after becoming eligible for a vested benefit. Benefit commences no earlier than earliest retirement date which could have been elected by the participant.
Benefit	50% of the benefit which would have been payable to the employee had he retired with a 50% joint and survivor benefit on the later of the date of death or the date the employee would have first been eligible to receive his benefit.

Normal Form of Benefit

Single	Life annuity.
Married	50% joint and survivor annuity.

Optional Form of Benefits

- (1) Life annuity.
- (2) 50% joint and survivor annuity
- (3) 75% joint and survivor annuity
- (4) 100% joint and survivor annuity
- (5) 10 year certain and life annuity

Contributions

Noncontributory

For McGuane Industries Inc. Participants

Effective Date

May 14, 1999.

Eligibility for Participation

Union employees of McGuane, Industries, Inc. represented by UAW Local 708.

Vesting Service

An employee shall be credited with service for vesting purposes in accordance with the applicable Masco Tech plan for service prior to May 14, 1999. Thereafter, 1,000 hours in a plan year equal one year of vesting service.

Credited Service

An employee receives a full year of credited service for each plan year in which he is credited with 1,800 or more hours of service. Partial credit is given for less than 1,800 hours of service. Service credit is given prior to May 14, 1999 with Masco Tech.

Normal Retirement Pension

Eligibility

Age 65.

Monthly Benefit

The monthly amount payable at normal retirement for each year of credited service is as follows:

For Retirement		Monthly Amount
On or After	On or Before	
05/14/1999	12/31/2000	\$17.00
01/01/2001	12/31/2001	\$18.00
01/01/2002	12/31/2005	\$19.00
01/01/2006	12/31/2007	\$20.00
01/01/2008	-----	\$21.00

Less offset for benefit accrued under the Masco Tech plan.

Early Retirement Pension

Eligibility	Age 60 and 5 years of service.
Benefit	Accrued pension deferred to age 65, or immediate pension equal to accrued pension reduced 6/10ths of 1% for each month by which the employee's actual retirement date precedes his normal retirement date.

Disability Retirement Pension

Eligibility	Total and permanent disability after 10 years of service.
Benefit	Accrued pension payable immediately with no reduction for early commencement.

Deferred Vested Pension

Eligibility	5 years of vesting service.
Benefit	Accrued pension deferred to age 65, or reduced pension at age 60. Reduction is the same as for early retirement.

Spouse's Benefit

Eligibility	Death after becoming eligible for a vested benefit. Benefit commences no earlier than earliest retirement date which could have been elected by the participant.
Benefit	50% of the benefit which would have been payable to the employee had he retired with a 50% joint and survivor benefit on the later of the date of death or the date the employee would have first been eligible to receive his benefit.

Normal Form of Benefit

Single	Life annuity.
Married	50% joint and survivor annuity.

Optional Form of Benefits

- (1) Life annuity.
- (2) 50% joint and survivor annuity
- (3) 100% joint and survivor annuity
- (4) 10 year certain and life annuity

Contributions

Noncontributory

Qualitor, Inc. Master Union Employees' Pension Plan
Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year)
As of December 31, 2012

Identity of Issue, Borrower or Similar Party	Description of Investments	Cost	Current Value
	Mutual funds		
*Comerica	Comerica Equity Allocation Fund	\$ 738,360	\$ 720,672
*Comerica	Comerica Fixed Income Allocation Fund	279,613	288,294
	Collective trust fund		
*Comerica	Comerica Short Term Fund	139,367	139,367
		<u>\$1,157,340</u>	<u>\$1,148,333</u>

* Parties-in-interest.

Schedule SB, Line 32a, Schedule of Amortization Payments

QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN

EIN/PN: 38-3464466 / 002

Item	Unfunded Accrued Liability		Amortization Payment		Outstanding Balance on 1/1/2012
	Amount	Established	Remaining Periods	Payment on 1/1	
Initial Funding Target Shortfall	\$ 188,303	1/1/08	3 years	\$ 31,188	\$ 88,739
Funding Target Shortfall	\$ 107,821	1/1/09	4 years	\$ 19,203	\$ 70,973
Funding Target Shortfall	\$ 128,662	1/1/10	5 years	\$ 21,615	\$ 97,309
Funding Target Shortfall	\$ 40,364	1/1/11	6 years	\$ 6,616	\$ 34,535
Funding Target Shortfall	\$(102,276)	1/1/12	7 years	\$ (17,359)	\$ (102,276)
Total				\$ 61,263	\$ 189,280