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 07/01/2012 and ending 06/30/2013

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] 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
OAK STATE PRODUCTS, INC. PENSION PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 07/01/1965

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

OAK STATE PRODUCTS, INC.

P.O. BOX 549, HIGHWAY 251
WENONA, IL 61377

2b Employer Identification Number (EIN) 36-2341822

2c Sponsor's telephone number 815-853-4348

2d Business code (see instructions) 311800

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	01/17/2014	LARRY BUTCHER PREPARER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	01/17/2014	LARRY BUTCHER PREPARER
	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 [X] 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**	190
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**	105
b	Retired or separated participants receiving benefits	**6b**	1
c	Other retired or separated participants entitled to future benefits	**6c**	73
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	179
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	179
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1A 1G 1I 3D

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)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] 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)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [X] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 06/30/2013

A Name of plan
OAK STATE PRODUCTS, INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
OAK STATE PRODUCTS, INC.

D Employer Identification Number (EIN)
36-2341822

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

1 Coverage Information:

(a) Name of insurance carrier

UNITED OF OMAHA LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
47-0322111	69868	TFA-14972	6	01/01/2012	12/31/2012

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

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
26536	0

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

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

JOHN PLUMLEY
13444 IL HIGHWAY 26
PRINCETON, IL 61356

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
21229			3

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

HIGHLAND CAPITAL BROKERAGE
3535 GRANDVIEW PARKWAY
SUITE 600
BIRMINGHAM, AL 35243

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
5307			3

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶ APPLICABLE MORTALITY TABLE AND INTEREST RATE DETERMINED BY INS CO

b	Premiums paid to carrier	6b	530713
c	Premiums due but unpaid at the end of the year	6c	0
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	0

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

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

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

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance

e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug

i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract

m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 06/30/2013

▶ **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
OAK STATE PRODUCTS, INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
OAK STATE PRODUCTS, INC.

D Employer Identification Number (EIN)
36-2341822

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1	Enter the valuation date: Month 07 Day 01 Year 2012			
2	Assets:			
	a Market value	2a		4062303
	b Actuarial value	2b		4062303
3	Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	1	466701
	b For terminated vested participants	3b	79	973896
	c For active participants:			
	(1) Non-vested benefits	3c(1)		0
	(2) Vested benefits	3c(2)		4919576
	(3) Total active	3c(3)	110	4919576
	d Total	3d	190	6360173
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		5.16 %
6	Target normal cost	6		20324

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	01/16/2014 Date
LAWRENCE S. BUTCHER Type or print name of actuary	11-05843 Most recent enrollment number
VERISIGHT, INC. Firm name	312-488-6756 Telephone number (including area code)
135 SOUTH LASALLE STREET SUITE 2225 CHICAGO, IL 60603 Address of the firm	

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

Part II Beginning of Year Carryover Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	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 _____%		
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 5.73% except as otherwise provided (see instructions)		
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	63.87 %
15	Adjusted funding target attainment percentage	15	66.68 %
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	73.49 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	63.87 %

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
07/02/2012	673				
10/18/2012	84067				
01/11/2013	84067				
04/08/2013	84067				
07/12/2013	84067				
07/22/2013	181004				
			Totals ► 18(b)	517945	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	497623

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [ ] Yes [X] 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:	2nd segment:	3rd segment:	
1.81%	4.73%	5.85 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	65

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**	20324
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	2297870	477299
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**	497623

	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**	497623
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	497623

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

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

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2012** **This Form is Open to Public Inspection.**

For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 06/30/2013

A Name of plan
OAK STATE PRODUCTS, INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
OAK STATE PRODUCTS, INC.

D Employer Identification Number (EIN)
36-2341822

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

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

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

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

THOMAS PARTNERS, INC.

04-2489016

(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?
28	INVESTMENT MANAGER	20149	Yes [ ] No [X]	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: KARL K. OMAN

b EIN: 27-2037969

c Position: ENROLLED ACTUARY

d Address: 135 SOUTH LASALLE STREET
SUITE 2225
CHICAGO, IL 60603

e Telephone: 312-488-6797

Explanation: ENROLLED ACTUARY WAS CHANGED DUE TO TERMINATING EMPLOYMENT.

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 07/01/2012 and ending 06/30/2013

A Name of plan
OAK STATE PRODUCTS, INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
OAK STATE PRODUCTS, INC.

D Employer Identification Number (EIN)
36-2341822

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	118740	265071
(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)	39147	132693
(2) U.S. Government securities	1c(2)	363196	301921
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	297870	373348
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	3073915	3389777
(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)	25172	25593
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	144281	161006

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(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	4062321	4649409
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 through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	4062321	4649409

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)	517945	
(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)		517945
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	7	
(B) U.S. Government securities	2b(1)(B)	13075	
(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)		13082
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	107652	
(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)		107652
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	717740	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	605125	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		112615
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	417646	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		417646

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1168940
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	78542	
(2) To insurance carriers for the provision of benefits	2e(2)	480317	
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		558859
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)	20149	
(4) Other	2i(4)	2844	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		22993
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		581852
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		587088
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) [X] 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 [X] No

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

(1) Name: MCGLADREY LLP **(2)** EIN: 42-0714325

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:

		Yes	No	Amount
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.)	4a		X	
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.)	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.)	4c		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.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	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?	4f		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?	4g		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?	4h		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.)	4i	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.)	4j		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?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
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.	4n			

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.

For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 06/30/2013

A Name of plan
OAK STATE PRODUCTS, INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
OAK STATE PRODUCTS, INC.

D Employer Identification Number (EIN)
36-2341822

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 13-2655998

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** 11

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☒ **N/A**

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

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

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

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

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

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

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☒ **N/A**

Part III Amendments

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

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

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):

Oak State Products, Inc.
Pension Plan

Financial Report
June 30, 2013

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McGladrey

Independent Auditor's Report

To the Plan Participants and the Board of Trustees
Oak State Products, Inc. Pension Plan
Wenona, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the Oak State Products, Inc. Pension Plan (the Plan), which comprise the statements of net assets available for benefits and of accumulated plan benefits as of June 30, 2013 and 2012, and the related statements of changes in net assets available for benefits and of changes in accumulated plan benefits for the year ended June 30, 2013, 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 our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial status of the Oak State Products, Inc. Pension Plan as of June 30, 2013 and 2012, and the changes in its financial status for the year ended June 30, 2013, in accordance with accounting principles generally accepted in the United States of America.

Member of the RSM International network of independent accounting, tax and consulting firms.

Other Matter – Reporting on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at end of year) and the supplemental schedule of reportable transactions as of or for the year ended June 30, 2013, are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

McGladrey LLP

Peoria, Illinois
January 14, 2014

Oak State Products, Inc. Pension Plan

Statements of Net Assets Available for Benefits
June 30, 2013 and 2012

	2013	2012
Assets		
Investments, at fair value:		
Common stocks	**$ 3,389,777**	$ 3,073,915
Corporate debt securities	**373,348**	297,870
U.S. government securities	**301,921**	363,196
Exchange traded funds	**186,599**	169,453
	4,251,645	3,904,434
Cash - interest bearing	**132,693**	39,147
	4,384,338	3,943,581
Receivables:		
Employer contribution receivable	**265,071**	118,740
	265,071	118,740
Total assets	**4,649,409**	4,062,321
Liabilities	**-**	-
Net assets available for benefits	**$ 4,649,409**	$ 4,062,321

See Notes to Financial Statements.

Oak State Products, Inc. Pension Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended June 30, 2013

Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	$	530,261
Dividends		107,652
Interest		13,082
		650,995
Less investment expenses		20,149
		630,846
Employer contributions		517,945
Total additions		1,148,791
Deductions from net assets attributed to:		
Benefits paid directly to participants		78,542
Purchase of annuity contracts		480,317
Other expenses		2,844
Total deductions		561,703
Net increase		587,088
Net assets available for benefits:		
Beginning of year		4,062,321
End of year	$	4,649,409

See Notes to Financial Statements.

Oak State Products, Inc. Pension Plan

Statements of Accumulated Plan Benefits
June 30, 2013 and 2012

	2013	2012
Actuarial present value of accumulated benefits:		
Vested benefits:		
Participants currently receiving payments	**$ 378,514**	$ 389,793
Other participants	**4,739,127**	4,773,218
	5,117,641	5,163,011
Nonvested benefits	**-**	-
Total actuarial present value of accumulated benefits	**$ 5,117,641**	$ 5,163,011

See Notes to Financial Statements.

Oak State Products, Inc. Pension Plan

Statement of Changes in Accumulated Plan Benefits
Year Ended June 30, 2013

Actuarial present value of accumulated plan benefits at beginning of year	$ 5,163,011
Increase (decrease) during the year attributable to:	
Increase for interest due to decrease in the discount period	317,433
Additional benefits earned, including experience gains and losses	196,056
Benefits paid	(558,859)
Net decrease	(45,370)
Actuarial present value of accumulated benefits at end of year	$ 5,117,641

See Notes to Financial Statements.

Note 1. Description of the Plan

The following brief description of the Oak State Products, Inc. Pension Plan (the Plan) is provided for general informational purposes only. Participants should refer to the plan agreement for a complete description of the Plan's provisions.

General: The Plan is a noncontributory defined benefit pension plan that provides retirement benefits for all eligible full-time employees of Oak State Products, Inc. (the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

An amendment was made to the Plan on January 26, 2004, which provided that no additional employees shall become eligible to participate in the Plan effective January 29, 2004.

An amendment was made to the Plan on June 26, 2005, which provided that all future benefit accruals were frozen effective June 30, 2005.

Contributions and funding policy: Contributions are accrued by the Plan based upon amounts determined by the Plan's consulting actuary who calculates the acceptable contribution range under the provisions of ERISA. The Company generally funds the minimum acceptable contribution as determined by the Plan's actuary. The Plan had contributions receivable of $265,071 and $118,740 as of June 30, 2013 and 2012, respectively.

Vesting: Under the terms of the Plan, vesting is 20 percent after two years and another 20 percent each subsequent year. Participants become 100 percent vested after six years. All participants in the Plan are 100 percent vested.

Payment of benefits: Employees with five or more years of service are entitled to annual pension benefits beginning at normal retirement age (65) equal to the sum of (1) 1.67 percent of such participant's Average Monthly Compensation multiplied by the participant's total number of Periods of Service (up to a maximum of 25 periods), plus (2) 0.585 percent of such Average Monthly Compensation in excess of one-twelfth of Covered Compensation multiplied by the participant's total number of Periods of Service (up to a maximum of 25 periods), computed to the nearest dollar. Employees may elect to receive the value of their accumulated plan benefits upon normal retirement age in the form of substantially equal installments or as a straight life annuity with ten years certain. Additionally, participants may elect a lump-sum distribution upon normal retirement age provided the distribution is less than $10,000. Participants are eligible for disability retirement benefits in the event of a disability, as defined under the terms of the Plan. Additionally, a death benefit is payable to a participant's spouse upon the participant's death as defined under the terms of the Plan. Early retirement is available to participants and results in a reduced benefit payment.

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The financial statements of the Plan are prepared under the accrual method of accounting.

Use of estimates in the preparation of financial statements: The preparation of 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 net assets available for benefits and changes therein and the actuarial present value of accumulated plan benefits. Actual results could differ from those estimates.

Note 2. Summary of Significant Accounting Policies (Continued)

Investment valuation and income recognition: The Plan's investments are stated 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. The Plan's Board of Trustees determines the Plan's valuation policies utilizing information provided by the Plan's investment advisor. The methods used to estimate the fair value of investments are described in Note 4.

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 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 that are attributable under the Plan's provisions to the service employees have rendered through June 30, 2005. 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 employees' compensation during their last five years of credited service through June 30, 2005. The accumulated plan benefits for active employees are based on their average compensation during the five years ended June 30, 2005. 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 to the valuation date. Benefits to be provided via annuity contracts excluded from plan assets are excluded from accumulated plan benefits. As noted above, plan benefits were frozen effective June 30, 2005.

The actuarial present value of accumulated plan benefits was determined by an actuary from Verisight, Inc. and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. Actuarial valuations were performed as of July 1, 2013 and 2012. There were no significant differences between June 30, 2013 and 2012 and July 1, 2013 and 2012, respectively, which would cause the actuarial valuations not to be representative as of June 30, 2013 and 2012.

The Unit Credit Cost Method was used for purposes of the actuarial valuations of the Plan at July 1, 2013. The significant actuarial assumptions used in the valuation as of June 30, 2013 and 2012 were:

- Discount rate – 6.5% (7.5% net of 1% of assumed administrative expenses).
- Life expectancy of participants – RP-2000 Combined Healthy Mortality Table.
- Normal retirement age – 65 or fifth anniversary of initial plan entry, if later.

The Plan's active participants decreased by 5 and the Plan's inactive participants decreased by 6 from 2012 to 2013.

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

Payment of benefits: Benefit payments to participants, including benefits paid directly to participants and annuity contracts purchased outside of the Plan for participants, are recorded when paid.

Note 2. Summary of Significant Accounting Policies (Continued)

Administrative expenses: Certain administrative functions applicable to the Plan are performed by employees of the Company. No such employee receives compensation from the Plan. Administrative expenses may be paid by the Company or the Plan, at the discretion of the Plan's Board of Trustees.

Recent accounting standards: In May 2011, the FASB issued an amendment to accounting guidance, *Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs* (ASU 2011-04). ASU 2011-04 amended ASC 820, *Fair Value Measurements and Disclosures,* to converge the fair value measurement guidance in GAAP and International Financial Reporting Standards (IFRSs). Some of the amendments clarify the application of existing fair value measurement requirements, while other amendments change a particular principle in ASC 820. In addition, ASU 2011-04 requires additional fair value disclosures. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011 and were adopted by the Plan effective July 1, 2012. The adoption of this guidance resulted in expanded fair value disclosures in the Plan's financial statements.

In October 2012, the FASB issued ASU 2012-04, *Technical Corrections and Improvements*. The amendments in this Update cover a wide range of Topics in the Accounting Standards Codification, including plan accounting. These amendments include technical corrections and improvements to the Accounting Standards Codification and conforming amendments related to fair value measurements. The amendments in this update will generally be effective for fiscal periods beginning after December 15, 2013 for non-public entities, except for amendments in this update where there was no transition guidance which were immediately effective upon issuance. The adoption of immediately effective amendments was not significant to these financial statements. The impact of adopting ASU 2012-04 on subsequent periods has not yet been determined.

Note 3. Investments

The following table presents fair value of the Plan's investments as of June 30, 2013 and 2012. Single investments representing more than 5 percent of the Plan's net assets are separately identified.

	2013	2012
Common stocks, individually less than 5% of net assets	$ 3,389,777	$ 3,073,915
Corporate debt securities:		
Hewlett Packard Co., 2.65%, due June 1, 2016	*	204,472
Other corporate debt securities, individually less than 5% of net assets	373,348	93,398
	373,348	297,870
U.S. government securities, individually less than 5% of net assets	301,921	363,196
Exchange traded funds, individually less than 5% of net assets	186,599	169,453
	$ 4,251,645	$ 3,904,434

* Assets did not represent 5% or more of the Plan's net assets as of June 30th.

Note 3. Investments (Continued)

During the year ended June 30, 2013, the Plan's investments (including investments bought, sold and held during the year) appreciated (depreciated) in value as follows:

Common stocks	$	532,299
Corporate debt securities		(28,072)
U.S. government securities		8,888
Exchange traded funds		17,146
	$	530,261

Note 4. Fair Value Measurements

The framework for measuring fair value 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 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's 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 maximize the use of relevant 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 June 30, 2013 and 2012.

Common stocks, corporate debt securities and U.S. government securities: Valued at the quoted market prices of shares held by the Plan at year-end.

Exchange traded funds: Valued at the daily closing price as reported by the fund. Funds held by the Plan are open-ended 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 funds held by the Plan are deemed to be actively traded.

To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. In such instances, the transfer is reported at the end of the reporting period.

Note 4. Fair Value Measurements (Continued)

We evaluate the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the year ended June 30, 2013, there were no transfers in or out of Level 3.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of June 30, 2013 and 2012:

	Level 1	Level 2	Level 3	Total
		2013		
Common stocks:				
Industrial	$ 641,561	$ -	$ -	$ 641,561
Health care	366,236	-	-	366,236
Technology	343,275	-	-	343,275
Consumer	1,025,858	-	-	1,025,858
Financial	505,165	-	-	505,165
Materials	84,186	-	-	84,186
Energy	304,459	-	-	304,459
Telecommunications	119,037	-	-	119,037
Exchange traded funds:				
Energy	16,779	-	-	16,779
Financial	25,594	-	-	25,594
Other	144,226	-	-	144,226
Corporate debt securities:				
A credit rating	87,290	-	-	87,290
A- credit rating	70,319	-	-	70,319
A+ credit rating	20,721	-	-	20,721
AA+ credit rating	57,386	-	-	57,386
AAA credit rating	25,509	-	-	25,509
BBB+ credit rating	112,123	-	-	112,123
U.S. government securities	301,921	-	-	301,921
Total investments at fair value	$ 4,251,645	$ -	$ -	$ 4,251,645
		2012		
Common stocks:				
Industrial	$ 619,905	$ -	$ -	$ 619,905
Health care	409,302	-	-	409,302
Technology	331,390	-	-	331,390
Consumer	745,569	-	-	745,569
Financial	432,433	-	-	432,433
Materials	141,136	-	-	141,136
Energy	277,481	-	-	277,481
Telecommunications	116,699	-	-	116,699
Exchange traded funds:				
Energy	94,394	-	-	94,394
International	10,621	-	-	10,621
Financial	64,438	-	-	64,438
Corporate debt securities:				
A credit rating	36,879	-	-	36,879
A- credit rating	26,087	-	-	26,087
A+ credit rating	10,351	-	-	10,351
AA+ credit rating	20,081	-	-	20,081
BBB+ credit rating	204,472	-	-	204,472
U.S. government securities	363,196	-	-	363,196
Total investments at fair value	$ 3,904,434	$ -	$ -	$ 3,904,434

Note 5. Plan Termination

The Company anticipates and believes that the Plan will continue without interruption, but reserves the right to discontinue the Plan at any time. In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

a. The 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 be 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.

b. Other vested benefits insured by Pension Benefit Guaranty Corporation (PBGC), a U.S. governmental agency, up to the applicable limitations as described below.

c. All other vested benefits, that is, vested benefits not insured by PBGC.

d. All non-vested benefits.

Certain benefits under the Plan are insured by PBGC if the Plan terminates. Generally, PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, 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 that the PBGC guarantees.

Whether all participants receive their benefits, should the Plan terminate at some future time, will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the level of benefits guaranteed by PBGC. Some benefits may be fully or partially provided for by the existing assets and the PBGC guaranty, while other benefits may not be provided at all.

Note 6. Related-Party Transactions

The Plan paid Thomas Partners, Inc. $20,149 in fees during the year ended June 30, 2013 for investment management services. The Plan's investments were held under a safekeeping arrangement with TD Ameritrade during the year ended June 30, 2013. The plan sponsor pays any fees and expenses related to the safekeeping arrangement.

Administrative expenses paid by the Plan include fees for actuarial services. The Plan also incurs expenses related to general administration and record keeping. The plan sponsor pays these expenses and certain accounting and auditing fees relating to the Plan.

Note 7. Tax Status

The Plan has received a favorable determination letter from the Internal Revenue Service dated July 11, 2012, stating that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan Administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Management has evaluated the Plan's tax positions and concluded that the Plan has maintained its tax exempt status and has taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. With few exceptions, the Plan is no longer subject to income tax examinations by the U.S. federal tax authorities for years before 2010.

Note 8. Risks and Uncertainties

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

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

Note 9. Subsequent Events

The Plan Administrator has evaluated subsequent events through January 14, 2014, the date on which the financial statements were available to be issued.

Oak State Products, Inc. Pension Plan

Form 5500, Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)
June 30, 2013

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Number of shares or principal amount	(d) Cost	(e) Current value
	3M Company	Common Stock	730	$ 57,868	$ 79,825
	Abbott Labs	Common Stock	1,040	25,924	36,275
	Accenture Ltd	Common Stock	800	44,641	57,568
	Altria Group Inc	Common Stock	700	18,254	24,493
	American Express Company	Common Stock	1,169	47,005	87,394
	AT&T Inc	Common Stock	1,910	53,816	67,614
	Bank of America Corp	Common Stock	3,000	92,701	38,580
	BB&T Corporation	Common Stock	2,390	74,969	80,973
	BCE Inc	Common Stock	640	22,109	26,253
	Becton Dickinson & Company	Common Stock	965	71,155	95,371
	Chevron Corp	Common Stock	555	51,573	65,679
	Chubb Corp	Common Stock	890	38,559	75,338
	Coca Cola Company	Common Stock	1,650	53,038	66,182
	Deere & Company	Common Stock	790	53,057	64,188
	Diageo PLC Sponsored ADR	Common Stock	680	52,079	78,166
	Emerson Electric Company	Common Stock	1,605	77,974	87,537
	Enbridge Energy Management	Common Stock	1,744	42,315	52,808
	Exxon Mobil	Common Stock	738	56,660	66,678
	General Dynamics Corp	Common Stock	895	56,320	70,105
	General Mills Inc	Common Stock	977	47,747	47,414
	Genuine Parts Company	Common Stock	1,025	52,038	80,022
	Illinois Tool Works Inc	Common Stock	1,140	51,846	78,854
	Intel Corp	Common Stock	2,395	52,411	58,031
	International Business Machines Corp	Common Stock	450	55,847	86,000
	Janus Capital Group Inc	Common Stock	5,675	41,375	48,294
	Johnson & Johnson	Common Stock	1,270	32,258	109,042
	Kimberly Clark Corp	Common Stock	603	42,845	58,575
	Kinder Morgan Management	Common Stock	795	41,420	66,454
	Lowes Cos Inc	Common Stock	2,095	43,462	85,686
	McCormick & Co Inc	Common Stock	1,005	51,025	70,712
	McDonalds Corp	Common Stock	170	11,638	16,830
	Microsoft Corp	Common Stock	2,035	54,587	70,299
	Nestle SA	Common Stock	1,225	77,594	80,605
	Northern Trust Corp	Common Stock	1,465	58,613	84,824
	Novartis AG ADR	Common Stock	950	53,854	67,175
	Omnicom Group Inc	Common Stock	1,375	55,185	86,446
	Paychex Inc	Common Stock	1,955	53,808	71,377
	Pfizer Inc	Common Stock	2,084	59,255	58,373
	Philip Morris International	Common Stock	830	50,834	71,895
	PPG Industries Inc	Common Stock	575	44,597	84,186
	Proctor & Gamble	Common Stock	975	56,585	75,065
	Siemens A.G.	Common Stock	555	59,228	56,227
	Staples Inc	Common Stock	3,245	43,896	51,498
	Sysco Corp	Common Stock	920	24,182	31,427
	Total SA	Common Stock	1,085	56,164	52,840

(Continued)

Oak State Products, Inc. Pension Plan

Form 5500, Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) - (Continued)
June 30, 2013

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Number of shares or principal amount	(d) Cost	(e) Current value
	United Parcel Service	Common Stock	810	$ 53,867	$ 70,049
	United Tech Corp	Common Stock	745	53,358	69,240
	V F Corp	Common Stock	140	10,505	27,028
	Verizon Communications	Common Stock	500	15,916	25,170
	Walgreen Company	Common Stock	1,670	54,746	73,814
	Waste Management Inc	Common Stock	1,625	53,979	65,536
	Wells Fargo Company	Common Stock	2,175	57,768	89,762
				2,562,450	3,389,777
	Alps ETF TR Alerian MLP	Exchange Traded Fund	940	13,656	16,779
	ISHARES Barclays 1-3 Year Credit BD FD	Exchange Traded Fund	475	50,066	49,889
	JP Morgan Chase & Company Alerian Index	Exchange Traded Fund	1,250	41,693	58,300
	Tortoise Energy ETF	Exchange Traded Fund	775	27,395	36,037
	Eaton Vance Mut Fds TR Floating Rate I	Exchange Traded Fund	2,806	25,000	25,594
				157,810	186,599
	American Express Credit	Corporate debt security, 2.75% interest rate, maturity date of September 15, 2015	25	25,512	25,931
	AT&T Inc	Corporate debt security, 3.00% interest rate, maturity date of February 15, 2022	25	25,826	24,025
	Boeing Cap Corp	Corporate debt security, 2.90% interest rate, maturity date of August 15, 2018	25	26,654	26,033
	Federal Home Loan Banks	Corporate debt security, 3.05% interest rate, maturity date of December 6, 2019	30	31,328	31,542
	General Dynamics Corp	Corporate debt security, 2.25% interest rate, maturity date of July 15, 2016	15	15,549	15,475
	General Electric Capital Corp	Corporate debt security, 2.90% interest rate, maturity date of January 9, 2017	25	26,276	25,844
	Hewlett Packard Co	Corporate debt security, 2.65% interest rate, maturity date of June 1, 2016	110	114,443	112,123
	John Deere Cap	Corporate debt security, 2.80% interest rate, maturity date of September 18, 2017	20	21,096	20,813
	John Deere Cap	Corporate debt security, 2.25% interest rate, maturity date of April 17, 2019	25	25,889	24,969
	Microsoft Corp	Corporate debt security, 3.00% interest rate, maturity date of October 1, 2020	25	26,386	25,509
	Pepsico Inc	Corporate debt security, 3.125% interest rate, maturity date of November 1, 2020	20	21,227	20,363
	Wells Fargo Company	Corporate debt security, 3.75% interest rate, maturity date of October 1, 2014	20	21,262	20,721
				381,448	373,348
	United States Government	U.S. Government security, 4.25% interest rate, maturity date of November 15, 2013	90	88,509	91,382
	United States Government	U.S. Government security, 4.00% interest rate, maturity date of February 15, 2014	100	103,479	102,398
	United States Government	U.S. Government security, 4.25% interest rate, maturity date of August 15, 2015	100	104,826	108,141
				296,814	301,921
	TD Ameritrade	Interest-bearing cash	132,693	132,693	132,693
				$ 3,531,215	$ 4,384,338

Oak State Products, Inc. Pension Plan

Form 5500, Schedule H, Part IV, Line 4j - Schedule of Reportable Transactions
Year Ended June 30, 2013

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain (loss)

Individual transactions:
None

Series of transactions:
None

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 07/01/2012 and ending 06/30/2013

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 Oak State Products, Inc. Pension Plan

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 07/01/1965

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

Oak State Products, Inc.

P.O. Box 549, Highway 251

Wenona IL 61377

2b Employer Identification Number (EIN) 36-2341822

2c Sponsor's telephone number (815) 853-4348

2d Business code (see instructions) 311800

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	[signature]	1/16/14	PATRICK DONNELLY
	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 [X] 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:	**4b** EIN	
a Sponsor's name	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	190
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**	105
b Retired or separated participants receiving benefits	**6b**	1
c Other retired or separated participants entitled to future benefits	**6c**	73
d Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	179
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	179
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1A 1G 1I 3D

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)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	(1)	[X] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	(2)	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	(3)	[X] Trust
(4)	[ ] General assets of the sponsor	(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		**b General Schedules**		
(1)	[X] **R** (Retirement Plan Information)	(1)	[X]	**H** (Financial Information)
(2)	[ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2)	[ ]	**I** (Financial Information – Small Plan)
		(3)	[X] 1	**A** (Insurance Information)
		(4)	[X]	**C** (Service Provider Information)
(3)	[X] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(5)	[ ]	**D** (DFE/Participating Plan Information)
		(6)	[ ]	**G** (Financial Transaction Schedules)

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 06/30/2013

▶ **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

Oak State Products, Inc. Pension Plan

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Oak State Products, Inc.

D Employer Identification Number (EIN)

36-2341822

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 7 Day 1 Year 2012

2 Assets:

a Market value	2a	4,062,303
b Actuarial value	2b	4,062,303

3 Funding target/participant count breakdown:

		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	1	466,701
b For terminated vested participants	3b	79	973,896
c For active participants:			
(1) Non-vested benefits	3c(1)		0
(2) Vested benefits	3c(2)		4,919,576
(3) Total active	3c(3)	110	4,919,576
d Total	3d	190	6,360,173

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	5.16 %
6 Target normal cost	6	20,324

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

01/16/2014
Date

Lawrence S. Butcher
Type or print name of actuary

11-05843
Most recent enrollment number

Verisight, Inc.
Firm name

(312) 488-6756
Telephone number (including area code)

135 South LaSalle Street
Suite 2225
Chicago IL 60603
Address of the firm

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

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
1.81 %	4.73 %	5.85 %	

b Applicable month (enter code)	21b	0
22 Weighted average retirement age	22	65

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	20,324
b Excess assets, if applicable, but not greater than line 31a	31b	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	2,297,870	477,299
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	497,623

	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	497,623
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	497,623
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40 Unpaid minimum required contributions for all years	40	0

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

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

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

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 _____%		
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 5.73 % except as otherwise provided (see instructions)		
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	63.87 %
15	Adjusted funding target attainment percentage	15	66.68 %
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	73.49 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	63.87 %

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
07/02/2012	673				
10/18/2012	84,067				
01/11/2013	84,067				
04/08/2013	84,067				
07/12/2013	84,067				
07/22/2013	181,004				
			Totals ▶ 18(b)	517,945	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	497,623

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [ ] Yes [X] 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

Schedule SB, Line 26 – Schedule of Active Participant Data

The following table shows the distribution of the plan's active participant population by age and service and other demographic statistics.

	Years of Credited Service										
Age	< 1	1 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 +	Total
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 - 29	0	0	0	0	0	0	0	0	0	0	0
30 - 34	0	9	0	0	0	0	0	0	0	0	9
35 - 39	0	7	3	2	0	0	0	0	0	0	12
40 - 44	0	5	0	3	0	0	0	0	0	0	8
45 - 49	0	6	4	6	1	0	0	0	0	0	17
50 - 54	0	11	1	7	3	2	6	0	0	0	30
55 - 59	0	7	2	4	2	2	4	1	0	0	22
60 - 64	0	5	1	1	0	0	2	0	0	0	9
65 - 69	0	0	0	1	0	0	0	1	0	0	2
Over 70	0	0	0	0	0	0	0	0	0	1	1
Total	0	50	11	24	6	4	12	2	0	1	110

Average rounded age at 7/1/2012	49.67
Average vesting service at 7/1/2012	17.81
Average credited service at 6/30/2005	10.16

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

Summary of Methods	
Valuation date:	July 1.
Actuarial cost method:	Unit Credit Cost Method - Under this cost method, the costs attributable to past service and the current year's service are determined by prorating over all years of service the benefits expected to be paid from the plan. The normal cost for any year is determined equal to the present value of the current year's portion of the employee's expected pension benefit plus anticipated administrative expenses paid from plan assets. The current year's portion is equal to the expected pension benefit divided by the total credited service at the anticipated retirement date. The accrued liability is determined equal to the present value of the past year's portion of the employee's expected pension benefit. The past year's portion is equal to the expected pension benefit times the ratio of the participant's credited service to the total credited service at the anticipated retirement date. The sum of these values for all employees determines the normal cost and the accrued liability for the plan.
Actuarial value of assets:	The actuarial value of assets is equal to the market value of assets plus contributions receivable discounted at the prior year's effective interest rate.
Changes since last valuation:	None.

Schedule SB, Part V – Statement of Actuarial Methods and Assumptions (continued)

Primary Assumptions

Interest:

Funding:
Pre and post-retirement: IRC 430(h) Transitional Funding Segment Rates for July 2012; 1.81% per year for 1st segment, 4.73% for 2nd segment and 5.85% thereafter.

ASC 960: 6.50%

Mortality:

Funding:
Pre and post-retirement: IRS 2012 Combined Static Mortality Table.

ASC 960:
Pre and post-retirement: RP-2000 Combined Males and Females Mortality Table.

Salary increases: N/A (plan is frozen).

Taxable wage base increases: N/A (plan is frozen).

Retirement: Rates are as follows:

Age	Rate
60	5%
61	2%
62	5%
63	2%
64	2%
65	100%

Withdrawal: Sample rates are as follows:

Age	Males	Females
25	7.72%	7.72%
30	7.40%	7.40%
35	6.86%	6.86%
40	6.11%	6.11%
45	5.16%	5.16%
50	3.62%	3.62%
55	1.37%	1.37%
60	0.13%	0.13%

Schedule SB, Part V – Statement of Actuarial Methods and Assumptions (continued)

Primary Assumptions	
Disability:	None.
Percentage married:	Males 100%, Females 100%.
Age difference:	Husbands are assumed to be three years older than their wives.
Normal form:	Life and 10-Year Certain Annuity.
Maximum benefit:	N/A
Maximum compensation:	N/A
Expenses	
Funding:	Actual administrative expenses from the prior plan year.
ASC 960:	Investment return assumption of 6.5% is net of administrative expenses.
Changes since the last valuation:	• The mortality table and interest rates were updated as required per PPA. • All other assumptions are identical to those used in the prior valuation.

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

Each employee is assumed to retire in accordance with the table of retirement rates. The average retirement age is 65, which is developed below.

(A)	(B)	(C)	(D)	(E)
Retirement Age	Number of Remaining Lives	Rate of Retirement	Number Expected to Retire: (B) x (C)	(A) x (D)
60	30,000	5%	1,500	90,000
61	28,500	2%	570	34,770
62	27,930	5%	1,397	86,614
63	26,533	2%	531	33,453
64	26,002	2%	520	33,280
65	25,482	100%	25,482	1,656,330
Total			30,000	1,934,447
Average				64.5

Schedule SB, Line 32 – Schedule of Shortfall Amortization Charges

The amortization amounts for the minimum required contribution are developed in the following table.

Shortfall Amortization Charge			
1.	1st segment rate		1.81%
	2nd segment rate		4.73%
2.	Funding target		6,360,173
3.	Adjusted plan assets		
	(a)	Actuarial assets	4,062,303
	(b)	Funding Standard Carryover Balance	0
	(c)	Prefunding Balance (PFB)	0
	(d)	Adjusted assets: (a)-(b)-(c), not less than 0	4,062,303
4.	Funding shortfall: (2)-(3)(d), not less than 0		2,297,870
5.	Current shortfall amortization installments		
	(a)	Annual installments for:	
		(ii) Year -1 base (6 years remaining)	27,635
		(ii) Year -1 base (5 years remaining)	35,445
		(iii) Year -1 base (4 years remaining)	181,225
		(iv) Year -1 base (3 years remaining)	64,146
		Total annual installments	308,451
	(b)	Present value of annual installments for:	
		(i) Year -1 base (6 years remaining)	155,282
		(ii) Year -1 base (5 years remaining)	171,035
		(iii) Year -1 base (4 years remaining)	705,797
		(iv) Year -1 base (3 years remaining)	189,037
		Total present value of annual installments	1,221,151
6.	Exemption from new shortfall amortization base		
	(a)	Target liability percentage	100%
	(b)	Shortfall funding target: (2)x(a)	6,360,173
	(c)	Prefunding Balance if used to reduce the Minimum Required Contribution, else 0	0
	(d)	Exempt?: [(3)(a)-(c)]>=(b)	No
7.	Shortfall amortization base		
	(a)	Adjusted funding shortfall: (6)(b)-(3)(d), not less than 0	2,297,870
	(b)	New current year base: (a)-(5)(b), or 0 if exempt	1,076,719
	(c)	New 7-year installment amount	168,848
8.	Shortfall amortization charge: (5)(a)+(7)(c), not less than 0		477,299

Oak State Products, Inc. Pension Plan

Form 5500, Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)
June 30, 2013

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Number of shares or principal amount	(d) Cost	(e) Current value
	3M Company	Common Stock	730	$ 57,868	$ 79,825
	Abbott Labs	Common Stock	1,040	25,924	36,275
	Accenture Ltd	Common Stock	800	44,641	57,568
	Altria Group Inc	Common Stock	700	18,254	24,493
	American Express Company	Common Stock	1,169	47,005	87,394
	AT&T Inc	Common Stock	1,910	53,816	67,614
	Bank of America Corp	Common Stock	3,000	92,701	38,580
	BB&T Corporation	Common Stock	2,390	74,969	80,973
	BCE Inc	Common Stock	640	22,109	26,253
	Becton Dickinson & Company	Common Stock	965	71,155	95,371
	Chevron Corp	Common Stock	555	51,573	65,679
	Chubb Corp	Common Stock	890	38,559	75,338
	Coca Cola Company	Common Stock	1,650	53,038	66,182
	Deere & Company	Common Stock	790	53,057	64,188
	Diageo PLC Sponsored ADR	Common Stock	680	52,079	78,166
	Emerson Electric Company	Common Stock	1,605	77,974	87,537
	Enbridge Energy Management	Common Stock	1,744	42,315	52,808
	Exxon Mobil	Common Stock	738	56,660	66,678
	General Dynamics Corp	Common Stock	895	56,320	70,105
	General Mills Inc	Common Stock	977	47,747	47,414
	Genuine Parts Company	Common Stock	1,025	52,038	80,022
	Illinois Tool Works Inc	Common Stock	1,140	51,846	78,854
	Intel Corp	Common Stock	2,395	52,411	58,031
	International Business Machines Corp	Common Stock	450	55,847	86,000
	Janus Capital Group Inc	Common Stock	5,675	41,375	48,294
	Johnson & Johnson	Common Stock	1,270	32,258	109,042
	Kimberly Clark Corp	Common Stock	603	42,845	58,575
	Kinder Morgan Management	Common Stock	795	41,420	66,454
	Lowes Cos Inc	Common Stock	2,095	43,462	85,686
	McCormick & Co Inc	Common Stock	1,005	51,025	70,712
	McDonalds Corp	Common Stock	170	11,638	16,830
	Microsoft Corp	Common Stock	2,035	54,587	70,299
	Nestle SA	Common Stock	1,225	77,594	80,605
	Northern Trust Corp	Common Stock	1,465	58,613	84,824
	Novartis AG ADR	Common Stock	950	53,854	67,175
	Omnicom Group Inc	Common Stock	1,375	55,185	86,446
	Paychex Inc	Common Stock	1,955	53,808	71,377
	Pfizer Inc	Common Stock	2,084	59,255	58,373
	Philip Morris International	Common Stock	830	50,834	71,895
	PPG Industries Inc	Common Stock	575	44,597	84,186
	Proctor & Gamble	Common Stock	975	56,585	75,065
	Siemens A.G.	Common Stock	555	59,228	56,227
	Staples Inc	Common Stock	3,245	43,896	51,498
	Sysco Corp	Common Stock	920	24,182	31,427
	Total SA	Common Stock	1,085	56,164	52,840

(Continued)

Oak State Products, Inc. Pension Plan

Form 5500, Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) - (Continued)
June 30, 2013

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Number of shares or principal amount	(d) Cost	(e) Current value
	United Parcel Service	Common Stock	810	$ 53,867	$ 70,049
	United Tech Corp	Common Stock	745	53,358	69,240
	V F Corp	Common Stock	140	10,505	27,028
	Verizon Communications	Common Stock	500	15,916	25,170
	Walgreen Company	Common Stock	1,670	54,746	73,814
	Waste Management Inc	Common Stock	1,625	53,979	65,536
	Wells Fargo Company	Common Stock	2,175	57,768	89,762
				2,562,450	3,389,777
	Alps ETF TR Alerian MLP	Exchange Traded Fund	940	13,656	16,779
	ISHARES Barclays 1-3 Year Credit BD FD	Exchange Traded Fund	475	50,066	49,889
	JP Morgan Chase & Company Alerian Index	Exchange Traded Fund	1,250	41,693	58,300
	Tortoise Energy ETF	Exchange Traded Fund	775	27,395	36,037
	Eaton Vance Mut Fds TR Floating Rate I	Exchange Traded Fund	2,806	25,000	25,594
				157,810	186,599
	American Express Credit	Corporate debt security, 2.75% interest rate, maturity date of September 15, 2015	25	25,512	25,931
	AT&T Inc	Corporate debt security, 3.00% interest rate, maturity date of February 15, 2022	25	25,826	24,025
	Boeing Cap Corp	Corporate debt security, 2.90% interest rate, maturity date of August 15, 2018	25	26,654	26,033
	Federal Home Loan Banks	Corporate debt security, 3.05% interest rate, maturity date of December 6, 2019	30	31,328	31,542
	General Dynamics Corp	Corporate debt security, 2.25% interest rate, maturity date of July 15, 2016	15	15,549	15,475
	General Electric Capital Corp	Corporate debt security, 2.90% interest rate, maturity date of January 9, 2017	25	26,276	25,844
	Hewlett Packard Co	Corporate debt security, 2.65% interest rate, maturity date of June 1, 2016	110	114,443	112,123
	John Deere Cap	Corporate debt security, 2.80% interest rate, maturity date of September 18, 2017	20	21,096	20,813
	John Deere Cap	Corporate debt security, 2.25% interest rate, maturity date of April 17, 2019	25	25,889	24,969
	Microsoft Corp	Corporate debt security, 3.00% interest rate, maturity date of October 1, 2020	25	26,386	25,509
	Pepsico Inc	Corporate debt security, 3.125% interest rate, maturity date of November 1, 2020	20	21,227	20,363
	Wells Fargo Company	Corporate debt security, 3.75% interest rate, maturity date of October 1, 2014	20	21,262	20,721
				381,448	373,348
	United States Government	U.S. Government security, 4.25% interest rate, maturity date of November 15, 2013	90	88,509	91,382
	United States Government	U.S. Government security, 4.00% interest rate, maturity date of February 15, 2014	100	103,479	102,398
	United States Government	U.S. Government security, 4.25% interest rate, maturity date of August 15, 2015	100	104,826	108,141
				296,814	301,921
	TD Ameritrade	Interest-bearing cash	132,693	132,693	132,693
				$ 3,531,215	$ 4,384,338

Schedule SB, Part V – Summary of Plan Provisions

This summary of plan provisions as of July 1, 2012, has been prepared for valuation purposes only. It outlines the major plan provisions used to perform the actuarial valuation.

Summary of Plan Provisions	
Plan effective date:	July 1, 1965.
Last plan amendment:	Plan entry was frozen effective January 29, 2004. In addition, effective June 30, 2005 all future benefit accruals under the plan were frozen.
Plan year anniversary date:	July 1.
Employees covered:	All persons employed by Oak State Products, Inc.
Eligibility requirements:	Age 21 and one (1) year period of service.
Plan entry date:	First day of the month following completion of the eligibility requirements.
Periods of service:	The aggregate of all periods commencing with the Employee's first day of employment or reemployment with the Employer and ending on the date a 1-Year Break in service begins. An Employee will also receive credit for any Period of Severance of less than twelve (12) consecutive months. Periods of Service are computed on the basis of whole years.
Vesting service:	The number of whole year Periods of Service.
Normal retirement date:	First day of the month coinciding with or next following the later of the participant's 65th birthday or 5th anniversary of plan participation.
Late retirement date:	First day of any month following age 65.
Early retirement date:	First day of any month (prior to normal retirement date) coinciding with or next following the date on which a participant or former participant attains his 60th birthday. If still employed, a participant shall become fully vested upon satisfying the requirements for Early Retirement.

Schedule SB, Part V – Summary of Plan Provisions (continued)

Summary of Plan Provisions (continued)	
Average monthly compensation:	The participant's average monthly compensation for the five highest consecutive plan years out of the last ten completed years of participation preceding retirement, termination or the plan freeze.
Covered compensation:	With respect to a given participant, the average of the taxable wage bases for the 35 calendar years ending with the year when Social Security retirement age is attained. In determining current covered compensation, the taxable wage base in effect at the beginning of the plan year containing the plan freeze date remains the same for all future years.
Normal retirement benefit:	A monthly benefit, commencing at normal retirement age equal to the sum of (i) and (ii) below, computed to the nearest dollar: (i) 1.67% of average monthly compensation multiplied by the Participant's total number of Periods of Service (up to a maximum of 25 periods) (ii) .585% of average monthly compensation in excess of 1/12 of Covered Compensation multiplied by the Participant's total number of Periods of Service (up to a maximum of 25 periods)
Early retirement benefit:	Monthly benefit determined above, actuarially reduced for early commencement.
Deferred retirement:	Greater of the actuarial equivalent of the prior year's retirement benefit or the amount determined as of the participant's late retirement date.
Disability benefit:	If a participant is Totally and Permanently Disabled for a period of 6 consecutive months, then the participant is entitled to receive the Actuarial Equivalent of his Accrued Benefit. The benefit shall commence as though the participant retired. The benefit is computed as of the July 1st subsequent to termination of employment. If a terminated participant becomes Totally and Permanently Disabled subsequent to termination, then the participant is entitled to receive the Actuarial Equivalent of his Accrued Benefit as if he retired.

Schedule SB, Part V – Summary of Plan Provisions (continued)

Summary of Plan Provisions (continued)	
Disability benefit (continued):	Total and Permanent Disability results when a participant is incapable of continuing any gainful occupation and is considered disabled under Social Security.
Normal form of benefit:	10-Year Certain and Life annuity. For participants who are legally married for one year prior to retirement, the normal form of benefit will be a joint and 50% to joint annuitant form unless the participant and the spouse elect otherwise. This is the actuarial equivalent of the normal form.
Accrued benefit:	A monthly benefit, commencing at normal retirement age multiplied by a fraction, not greater than (1), the numerator of which is the Participant's Periods of Service as of the determination date and the denominator of which is the aggregate Periods of Service the Participant would have accumulated if he continued in employment until his Normal Retirement Date.
Vesting:	Periods of Service: Less than 2 — 0% 2 — 20% 3 — 40% 4 — 60% 5 — 80% 6 — 100%
Pre retirement death benefit:	For vested participants who are legally married for at least one year at the time of death, the surviving spouse would be eligible for the 50% joint annuitant benefit determined at the date of death. This benefit is equal to 50% of the early retirement benefit actuarially adjusted to joint and survivor form of payment. The benefit would commence at the participant's earliest retirement date.
Actuarial equivalence:	Pre-retirement: Mortality – None, Interest – 7.5% Post-retirement: Mortality – UP 84, Interest – 7.5%

Schedule SB, Part V – Summary of Plan Provisions (continued)

Summary of any changes in principal eligibility or benefit provisions since the last valuation:
There were no changes since the last valuation.

Description of any significant events:
To the best of our knowledge, there were no significant events that occurred during the year.

Benefits not included in the valuation:
To the best of our knowledge, no benefits that materially affected liability were excluded from the valuation.