

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2012 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>11/01/2012</u> and ending <u>10/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☐ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>SPECTERA, INC. PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>07/15/1971</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>07/15/1971</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>07/15/1971</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>SPECTERA, INC.</u> <u>LIBERTY 6, SUITE 200</u> <u>6220 OLD DOBBIN LANE</u> <u>COLUMBIA, MD 21045-5861</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>52-1260282</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>443-896-0418</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>621320</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>52-1260282</u>	2c Sponsor's telephone number <u>443-896-0418</u>	2d Business code (see instructions) <u>621320</u>	
2b Employer Identification Number (EIN) <u>52-1260282</u>					
2c Sponsor's telephone number <u>443-896-0418</u>					
2d Business code (see instructions) <u>621320</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	<u>05/29/2014</u> Date	<u>DAVID E. STRAUSS</u> Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 198
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 158	
b Retired or separated participants receiving benefits.....	6b 5	
c Other retired or separated participants entitled to future benefits.....	6c 48	
d Subtotal. Add lines 6a , 6b , and 6c	6d 211	
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 1	
f Total. Add lines 6d and 6e	6f 212	
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 5	
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 3H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 11/01/2012 and ending 10/31/2013

▶ **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 <u>SPECTERA, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>SPECTERA, INC.</u>	D Employer Identification Number (EIN) <u>52-1260282</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information																								
1	Enter the valuation date: Month <u>11</u> Day <u>01</u> Year <u>2012</u>																								
2	Assets: <table><tr><td>a Market value</td><td>2a</td><td><u>4074403</u></td></tr><tr><td>b Actuarial value</td><td>2b</td><td><u>4074403</u></td></tr></table>	a Market value	2a	<u>4074403</u>	b Actuarial value	2b	<u>4074403</u>																		
a Market value	2a	<u>4074403</u>																							
b Actuarial value	2b	<u>4074403</u>																							
3	Funding target/participant count breakdown: <table><tr><td></td><td>(1) Number of participants</td><td>(2) Funding Target</td></tr><tr><td>a For retired participants and beneficiaries receiving payment.....</td><td>3a <u>4</u></td><td><u>152127</u></td></tr><tr><td>b For terminated vested participants.....</td><td>3b <u>41</u></td><td><u>359935</u></td></tr><tr><td>c For active participants:</td><td></td><td></td></tr><tr><td> (1) Non-vested benefits.....</td><td>3c(1)</td><td><u>252001</u></td></tr><tr><td> (2) Vested benefits.....</td><td>3c(2)</td><td><u>2299867</u></td></tr><tr><td> (3) Total active</td><td>3c(3) <u>153</u></td><td><u>2551868</u></td></tr><tr><td>d Total</td><td>3d <u>198</u></td><td><u>3063930</u></td></tr></table>		(1) Number of participants	(2) Funding Target	a For retired participants and beneficiaries receiving payment.....	3a <u>4</u>	<u>152127</u>	b For terminated vested participants.....	3b <u>41</u>	<u>359935</u>	c For active participants:			(1) Non-vested benefits.....	3c(1)	<u>252001</u>	(2) Vested benefits.....	3c(2)	<u>2299867</u>	(3) Total active	3c(3) <u>153</u>	<u>2551868</u>	d Total	3d <u>198</u>	<u>3063930</u>
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d Total	3d <u>198</u>	<u>3063930</u>																							
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐ <table><tr><td>a Funding target disregarding prescribed at-risk assumptions</td><td>4a</td><td></td></tr><tr><td>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</td><td>4b</td><td></td></tr></table>	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																			
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5	Effective interest rate	5 <u>7.15 %</u>																							
6	Target normal cost.....	6 <u>253816</u>																							

Statement by Enrolled Actuary

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

SIGN HERE	<u>05/21/2014</u> Date
<u>ANTHONY J. BUONATO</u> Signature of actuary	<u>14-05675</u> Most recent enrollment number
<u>TOWERS WATSON DELAWARE INC.</u> Type or print name of actuary	<u>215-246-6000</u> Telephone number (including area code)
<u>1500 MARKET STREET, CENTRE SQUARE E</u> <u>PHILADELPHIA, PA 19102-4790</u> Firm name	
<u>Address of the firm</u>	

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

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)	431225	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)	431225	0
10 Interest on line 9 using prior year's actual return of <u>10.75%</u>	46357	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		339887
b Interest on (a) using prior year's effective interest rate of <u>5.83%</u> except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance		339887
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	477582	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	117.39 %
15 Adjusted funding target attainment percentage	15	132.97 %
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	93.43 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
02/13/2013	150000				
05/07/2013	150000				
08/05/2013	150000				
11/13/2013	150000				
			Totals ►	18(b)	600000
				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	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	573823
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

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

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

21 Discount rate:				
a Segment rates:	1st segment: 5.54%	2nd segment: 6.85%	3rd segment: 7.52 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 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	
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	253816	
b Excess assets, if applicable, but not greater than line 31a	31b	253816	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment		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	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	573823	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	573823	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

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

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

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

For calendar plan year 2012 or fiscal plan year beginning 11/01/2012 and ending 10/31/2013

A Name of plan <u>SPECTERA, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SPECTERA, INC.</u>	D Employer Identification Number (EIN) <u>52-1260282</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

MORGANSTANLEYSMITHBARNEY

13-2919773

(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 51	NONE	21091	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name: ANTHONY J. BUONATO	b EIN: 53-0181291
c Position: PLAN ACTUARY	
d Address: TOWERS WATSON DELAWARE, INC. 1500 MARKET STREET, CENTRE SQUARE E PHILADELPHIA, PA 19102-4790	e Telephone: 215-246-6000

Explanation: BUSINESS DECISION

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
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For calendar plan year 2012 or fiscal plan year beginning 11/01/2012 and ending 10/31/2013		
A Name of plan SPECTERA, INC. PENSION PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 SPECTERA, INC.	D Employer Identification Number (EIN) 52-1260282	

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	300403	2713
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	135000	150000
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		1988
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	110328	349622
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	3529429	4482581
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	4075160	4986904

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		2713
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	2713

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	4075160	4984191
---	-----------	---------	---------

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)	521133	
(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)		521133
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	60	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		60
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	101064	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		101064
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		663942
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1286199

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	356077	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		356077
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)	21091	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		21091
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		377168

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		909031
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☐ Yes ☒ No

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

(1) Name: **BAKER TILLY VIRCHOW KRAUSE, LLP**

(2) EIN: **39-0859910**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

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

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

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

5b(1) Name of plan(s)

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

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 11/01/2012 and ending 10/31/2013

A Name of plan <u>SPECTERA, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SPECTERA, INC.</u>	D Employer Identification Number (EIN) <u>52-1260282</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>52-1260282</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3 <u>0</u>

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

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

Part III	Amendments
-----------------	-------------------

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): _____

SPECTERA, INC. PENSION PLAN
COLUMBIA, MD

Employer ID No: 52-1260282
Plan No: 001

FINANCIAL STATEMENTS

Including Independent Auditors' Report

As of October 31, 2013 and 2012
and for the Year Ended October 31, 2013

Spectera, Inc. Pension Plan

TABLE OF CONTENTS

Independent Auditors' Report	1
Financial Statements	
Statements of Net Assets Available for Benefits	3
Statement of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5
Supplemental Information	
Schedule H, Line 4i, Schedule of Assets (Held at End of Year)	14
Schedule H, Line 4j, Schedule of Reportable Transactions	15

Note: Supplemental schedules required by the Employee Retirement Income Security Act of 1974 not included as part of these statements are not applicable to the Spectera, Inc. Pension Plan.



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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of
Spectera, Inc. Pension Plan
Minneapolis, MN

We have audited the accompanying financial statements of the Spectera, Inc. Pension Plan (the "Plan"), which comprise the statement of net assets available for benefits as of October 31, 2013, and the related statement of changes in net assets available for benefits for the year ended October 31, 2013, and the related notes to the financial statements. The financial statements of the Spectera, Inc. Pension Plan as of October 31, 2012 were audited by other auditors whose report dated May 30, 2013, expressed an unqualified opinion on those statements.

Management's Responsibility for the Financial Statements

Plan 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.

Auditors' 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 audits to obtain reasonable assurance about whether the financial statements are free from 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 auditors' 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 Plan'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 Plan's internal control. Accordingly, we express no such opinion. An audit also 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 2013 financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Spectera, Inc. Pension Plan as of October 31, 2013, and the changes in net assets available for benefits for the year ended October 31, 2013 in accordance with accounting principles generally accepted in the United States of America.

Other Matter - Report on Supplementary Information on the 2013 Financial Statements

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of assets (held at end of year) and reportable transactions are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. 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 audit 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 2013 financial statements or to the 2013 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 2013 financial statements as a whole.

Baker Tilly Virchow Krause, LLP

Minneapolis, Minnesota
May 22, 2014

Spectera, Inc. Pension Plan

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS As of October 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash	\$ 2,713	\$ 300,403
Investments – at fair value		
Mutual funds	4,482,581	3,529,429
Cash equivalents	349,622	110,328
Receivables		
Employer contributions	150,000	135,000
Interest and dividends	<u>1,988</u>	<u>-</u>
TOTAL ASSETS	<u>4,986,904</u>	<u>4,075,160</u>
LIABILITIES		
Taxes Payable	<u>2,713</u>	<u>-</u>
TOTAL LIABILITIES	<u>2,713</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 4,984,191</u>	<u>\$ 4,075,160</u>

See accompanying notes to financial statements.

Spectera, Inc. Pension Plan

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS For the Year Ended October 31, 2013

ADDITIONS

Additions to net assets attributed to

Investment income

Net appreciation in fair value of investments \$ 663,942

Interest and dividends income 101,124

Employer contributions 521,133

Total additions 1,286,199

DEDUCTIONS

Deductions from net assets attributed to

Benefits paid to participants 356,077

Administrative expenses 21,091

Total deductions 377,168

NET INCREASE 909,031

NET ASSETS AVAILABLE FOR BENEFITS

Beginning of year 4,075,160

End of year \$ 4,984,191

See accompanying notes to financial statements.

Spectera, Inc. Pension Plan

NOTES TO FINANCIAL STATEMENTS

As of October 31, 2013 and 2012 and for the Year Ended October 31, 2013

NOTE 1 – Description of the Plan

The following description of the Spectera, Inc. Pension Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a non-contributory, defined benefit pension plan established for the benefit of eligible employees of Spectera, Inc. (the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). The Plan provides retirement benefits for substantially all union employees of the United Optical and Crown Optical divisions of the Company.

Effective September 1, 2013, Fidelity Management Trust Company became trustee and custodian of the Plan and Fidelity Workplace Investing LLC became the actuary of the Plan.

Funding Policy

All contributions under the Plan are made by the Company. The Company's funding policy is to make cash contributions to the Plan in amounts as determined by the Plan's independent actuary. The funding policy contribution is calculated as the minimum contribution required by ERISA for the applicable plan year. The Plan funding exceeded minimum contributions required by ERISA for the year ended October 31, 2013.

Pension Benefits

Participants are fully vested upon the earlier of being employed on the date of their normal retirement age, or having completed five or more years of credited service, as defined by the Plan. If participants terminate before completing five years of credited service, they forfeit the right to receive pension benefits upon retirement.

The benefit formula by which the monthly retirement benefit for participants is determined is the sum of (a) and (b) below; however, the minimum monthly retirement benefit is \$20 (prior to the election of an optional form of benefit):

- a. The amount of monthly retirement benefit accrued under any of the three prior plans as of October 31, 1989, in accordance with its terms through that date.
- b. The sum of (1) and (2), multiplied by (3), as follows:
 1. 0.7% of his/her final average monthly compensation up to \$833
 2. 1.35% of his/her final average monthly compensation in excess of \$833
 3. His/her years of credited service after November 1, 1989

The benefit formula stated above is used to determine the accrued single-life monthly pension payable to a participant who is not married.

Spectera, Inc. Pension Plan

NOTES TO FINANCIAL STATEMENTS

As of October 31, 2013 and 2012 and for the Year Ended October 31, 2013

NOTE 1 – Description of the Plan (cont.)

Participants who terminate employment with the employer and all affiliated companies at or after their normal retirement date are eligible to receive a normal retirement pension. Participants who terminate employment prior to their normal retirement date and after attainment of age 55 and completion of at least 10 years of credited service are eligible to receive an early retirement pension. Participants who terminate employment other than by reasons of death or disability after they have completed five years of credited service, but prior to their normal retirement date are eligible to receive a deferred vested pension at age 65. However, participants eligible for a deferred vested pension may elect to commence benefits before their normal retirement date. If a participant elects to commence the deferred vested pension after attainment of age 55 (but before the participant's normal retirement date), the pension will be reduced for early commencement like an early retirement pension. If a participant elects to commence the deferred vested pension before age 55, the pension will be actuarially reduced for early commencement. Participants may elect to receive their pension benefits in the form of a single-life annuity, qualified joint and survivor annuity, a nonqualified joint and survivor annuity, or in a lump-sum settlement, all with spousal consent if married. The monthly amount of each participant's pension will be the amount of their accrued benefit determined as of the date the first payment of the pension is made.

The Plan also provides for death and disability benefits. If a participant who has an eligible spouse and who has completed five years of credited service dies prior to his/her normal retirement age, a reduced monthly death benefit is paid to the employee's spouse. Active participants who become totally disabled and have accrued at least 10 years of credited service receive monthly disability benefits that are equal to the normal retirement benefits they have accumulated as of the time they become disabled.

Administrative Expenses

The Plan's expenses are paid either by the Plan or the Company, as provided by the Plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statement of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation of fair value of investments presented in the accompanying statement of changes in net assets available for benefits.

Termination of Plan

Although it has not expressed any intention to do so, the Company has the right under the Plan, in certain circumstances, to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event that the Plan is terminated, the net assets of the Plan will be allocated for payment of plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations there under, and the Plan document.

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

Spectera, Inc. Pension Plan

NOTES TO FINANCIAL STATEMENTS

As of October 31, 2013 and 2012 and for the Year Ended October 31, 2013

NOTE 1 – Description of the Plan (cont.)

Whether all participants receive their benefits should the Plan be terminated at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits, the priority of those benefits to be paid, and the level and type of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guaranty while other benefits may not be provided for at all.

Reclassification

For comparability, certain 2012 amounts have been reclassified to conform with classifications adopted in 2013.

NOTE 2 - Summary of Significant Accounting Policies

Basis of Accounting and Use of Estimates

The accompanying financial statements have been prepared on the accrual basis of accounting. The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the Plan's management to use estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from these estimates.

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 financial statements.

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.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Refer to Note 5 Fair Value of Financial Instruments for details on inputs, valuation techniques and fair value measurement level within the fair value hierarchy.

Spectera, Inc. Pension Plan

NOTES TO FINANCIAL STATEMENTS

As of October 31, 2013 and 2012 and for the Year Ended October 31, 2013

NOTE 2 - Summary of Significant Accounting Policies (cont.)

Net appreciation of investments included in the accompanying statement of changes in net assets available for benefits includes realized gains or losses from the sale of investments and unrealized appreciation or depreciation in fair value of investments. Net unrealized appreciation or depreciation in the fair value of investments represents the net change in the fair value of the investments held during the period. The net realized gains or losses on the sale of investments represents the difference between the sale proceeds and the fair value of the investment as of the beginning of the period or the cost of the investment if purchased during the year.

Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis and dividends are recorded on the ex-dividend date.

Recent Accounting Pronouncements

In May 2011, the FASB issued Accounting Standards Update No. 2011-04, "Fair Value Measurement," which aligns disclosures related to fair value between U.S. GAAP and International Financial Reporting Standards. The standards update includes changes to the wording used to describe many of the requirements in U.S. GAAP for measuring fair value and changes to the disclosure of information about fair value measurements. More specifically, the changes clarify the intent of the FASB regarding the application of existing fair value measurements and disclosures as well as changing some particular principles or requirements for measuring fair value or for disclosing information about fair value measurements. This update is effective for the Plan in 2013. The adoption of this guidance did not have a material impact on the Plan's financial statements.

Payment of Benefits

Benefits are recorded when paid.

NOTE 3 – 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 service rendered by employees as of the valuation date. Accumulated plan benefits include benefits expected to be paid to (1) retired or terminated employees or their beneficiaries, (2) beneficiaries of employees who have died, and (3) present employees or their beneficiaries. The actuarial present value of accumulated plan benefits is determined by the Actuary 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.

Spectera, Inc. Pension Plan

NOTES TO FINANCIAL STATEMENTS

As of October 31, 2013 and 2012 and for the Year Ended October 31, 2013

NOTE 3 – Actuarial Present Value of Accumulated Plan Benefits (cont.)

The actuarial present value of accumulated plan benefits as of October 31, 2013 and 2012, is as follows:

	2013	2012
Vested benefits:		
Participants currently receiving payments	\$ 310,654	\$ 156,091
Participants entitled to deferred benefits	511,966	-
Other participants	2,813,119	2,963,076
Total Vested Benefits	<u>3,635,739</u>	<u>3,119,167</u>
Nonvested benefits	<u>101,195</u>	<u>223,960</u>
Total Actuarial Present Value of Accumulated Plan Benefits	<u>\$ 3,736,934</u>	<u>\$ 3,343,127</u>

The changes in the actuarial present value of the Plan's accumulated plan benefits for the year ended October 31, 2013, are as follows:

Actuarial Present Value of Accumulated Plan Benefits as of October 31, 2012	<u>\$ 3,343,127</u>
Increase (decrease) due to:	
Benefits accumulated	273,329
Benefits paid	(356,077)
Assumption changes	270,824
Interest due to the decrease in the discount period	205,731
Net Increase During the Year	<u>393,807</u>
Actuarial Present Value of Accumulated Plan Benefits as of October 31, 2013	<u>\$ 3,736,934</u>

The significant actuarial assumptions used in the October 31, 2013 and 2012, valuations were as follows:

Mortality: RP-2000 Mortality Table with generational projection.

Retirement age: Average retirement age of 65.

Investment return: 6.0% per annum for 2013 and 6.5% for 2012. The impact of the decrease in the rate was an increase in the accumulated plan benefits of \$270,824.

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

Spectera, Inc. Pension Plan

NOTES TO FINANCIAL STATEMENTS

As of October 31, 2013 and 2012 and for the Year Ended October 31, 2013

NOTE 4 - Investments

The Plan's investments which exceeded 5% of net assets available for benefits as of October 31, 2013 and 2012 are as follows:

	2013	2012
MainStay Large Cap Growth Fund Class I	\$ 747,683	\$ 457,977
Dodge & Cox Stock Fund	686,882	*
Dodge & Cox International Stock Fund	453,483	*
Artisan International Fund Institutional Class	447,990	*
PIMCO Low Duration Fund Institutional Class	418,184	*
Fidelity Market Trust: Retirement Money Market Fund	349,341	
PIMCO Total Return Fund Institutional Class	330,211	*
Metropolitan West Total Return Bond Fund Class Institutional	328,673	399,791
Columbia Acorn Fund Class Z	*	288,148
AllianzGI NFJ Dividend Value Fund Class P	*	466,896
PIMCO Total Return Fund Class P	*	399,426
American Funds American High Income Trust Fund Class F1	*	289,710
Oakmark International Fund Class I	*	255,252
Artisan International Fund Investor Class	*	251,185
Invesco Mid Cap Core Equity Fund Class Y	*	215,854
Royce Value Plus Fund Investment Class	*	215,785

* Investment did not exceed 5% of the Plan's net assets available for benefits.

During the year ended October 31, 2013, the Plan's investments (including gains and losses on investments bought, sold, and held during the year) appreciated in value as follows:

Mutual Funds	\$ 663,942
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Spectera, Inc. Pension Plan

NOTES TO FINANCIAL STATEMENTS

As of October 31, 2013 and 2012 and for the Year Ended October 31, 2013

NOTE 5 - Fair Value of Financial Instruments

The Plan follows U.S. GAAP for measuring, reporting, and disclosing fair value. These standards apply to all assets and liabilities that are measured, reported, and/or disclosed on a fair value basis.

As defined in the accounting standards, 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 fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Assets and liabilities measured, reported and/or disclosed at fair value will be classified and disclosed in one of the following three categories:

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

Level 2 - Observable market based inputs or unobservable inputs that are corroborated by market data. 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.

Level 3 - Unobservable inputs that are unobservable and not corroborated by market data.

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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There has been no changes in the methodologies used at October 31, 2013 and 2012.

Mutual funds: Valued at the daily closing price reported by the fund.

Money market funds: Valued at amortized cost which approximates fair value.

The Company is responsible for the determination of fair value. Accordingly, the Company performs periodic analysis on the prices received from the custodian used to determine whether the prices are reasonable estimates of fair value. As a result of these reviews, the Company has not historically adjusted the prices obtained from the custodian. The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Company believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Spectera, Inc. Pension Plan

NOTES TO FINANCIAL STATEMENTS

As of October 31, 2013 and 2012 and for the Year Ended October 31, 2013

NOTE 5 - Fair Value of Financial Instruments (cont.)

The table below presents the balances of assets and liabilities measured at fair value on a recurring basis by level within the hierarchy.

	October 31, 2013			
	Total	Level 1	Level 2	Level 3
Money Market Funds	\$ 349,622	\$ 349,622	\$ -	\$ -
Mutual Funds:				
Large Cap	1,434,565	1,434,565	-	-
Mid Cap	486,460	486,460	-	-
Small Cap	196,685	196,685	-	-
Fixed Income	1,266,028	1,266,028	-	-
International	901,473	901,473	-	-
Other	197,370	197,370	-	-
Total Mutual Funds	4,482,581	4,482,581	-	-
Total Investments	\$ 4,832,203	\$ 4,832,203	\$ -	\$ -
	October 31, 2012			
	Total	Level 1	Level 2	Level 3
Money Market Funds	\$ 110,328	\$ 110,328	\$ -	\$ -
Mutual Funds:				
Large Cap	924,873	924,873	-	-
Mid Cap	504,002	504,002	-	-
Small Cap	215,785	215,785	-	-
Fixed Income	1,198,194	1,198,194	-	-
International	506,437	506,437	-	-
Other	180,138	180,138	-	-
Total Mutual Funds	3,529,429	3,529,429	-	-
Total Investments	\$ 3,639,757	\$ 3,639,757	\$ -	\$ -

NOTE 6 - Party-in-interest

The Plan paid fees for investment management services to Morgan Stanley, the custodian of the Plan's investments until September 1, 2013. The fees qualify as exempt party-in-interest transactions.

Spectera, Inc. Pension Plan

NOTES TO FINANCIAL STATEMENTS

As of October 31, 2013 and 2012 and for the Year Ended October 31, 2013

NOTE 7 - Tax Status

The Plan obtained its latest determination letter on January 9, 2014, in which the Internal Revenue Service (IRS) stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan administrator is aware of certain operational issues. The Plan administrator will take appropriate action and believes the Plan will maintain its qualified status.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of October 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

NOTE 8 - Subsequent Events

The Plan has evaluated subsequent events through May 22, 2014, which is the date that the financial statements were approved and available to be issued, for events requiring recording or disclosure in the Plan's financial statements.

SUPPLEMENTAL INFORMATION

Spectera, Inc. Pension Plan

SCHEDULE H, LINE 4I, SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Plan 001

EIN 52-1260282

As of October 31, 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	(d) Cost	(e) Current Value
	Shares of an Investment Company			
*		Cash Equivalents:		
*		Fidelity Market Trust: Retirement Money Market Fund	\$ 349,341	\$ 349,341
		Morgan Stanley Liquid Asset Fund	281	281
			<u>349,622</u>	<u>349,622</u>
		Mutual Funds:		
		MainStay Large Cap Growth Fund Class I	679,217	747,683
		Dodge & Cox Stock Fund	638,214	686,882
		PIMCO Low Duration Fund Institutional Class	412,806	418,184
		Artisan International Fund Institutional Class	410,817	447,990
		Dodge & Cox International Stock Fund	408,117	453,483
		Metropolitan West Total Return Bond Fund Class Institutional	321,797	328,673
		PIMCO Total Return Fund Institutional Class	321,569	330,211
		Hartford Midcap Fund Class Y	226,777	242,900
		Columbia Acorn Fund Class Z	226,599	243,560
		Templeton Global Bond Fund Advisor Class	183,237	188,960
		DWS RREEF Real Estate Securities Fund Class S	182,325	197,370
		T. Rowe Price Small-Cap Stock Fund	181,492	196,685
			<u>4,192,967</u>	<u>4,482,581</u>
			<u>\$ 4,542,589</u>	<u>\$ 4,832,203</u>

* Represents party-in-interest

Spectera, Inc. Pension Plan

SCHEDULE H, LINE 4(j) - SCHEDULE OF REPORTABLE TRANSACTIONS

Plan 001

EIN 52-1260282

For the Year Ended October 31, 2013

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
(i) Individual transactions greater than 5%								
AllianzGI NFJ Dividend Value Fund Class P	Mutual fund	\$ -	\$ 669,509	N/A	N/A	\$ 485,269	\$ 669,509	\$ 184,240
Artisan International Fund Institutional Class	Mutual fund	387,401	-	N/A	N/A	387,401	387,401	-
Artisan International Fund Investor Class	Mutual fund	-	398,318	N/A	N/A	311,815	398,318	86,503
Columbia Acorn Fund Class Z	Mutual fund	215,223	-	N/A	N/A	215,223	215,223	-
Columbia Acorn Fund Class Z	Mutual fund	-	227,439	N/A	N/A	193,749	227,439	33,690
Dodge & Cox International Stock Fund	Mutual fund	387,401	-	N/A	N/A	387,401	387,401	-
Dodge & Cox Stock Fund	Mutual fund	602,623	-	N/A	N/A	602,623	602,623	-
Fidelity Market Trust: Retirement Money Market Fund	Money Market fund	344,356	-	N/A	N/A	344,356	344,356	-
Fidelity Market Trust: Retirement Money Market Fund	Money Market fund	250,962	-	N/A	N/A	250,962	250,962	-
Fidelity Market Trust: Retirement Money Market Fund	Money Market fund	-	229,206	N/A	N/A	229,206	229,206	-
Hartford Midcap Fund Class Y	Mutual fund	215,223	-	N/A	N/A	215,223	215,223	-
Invesco Mid Cap Core Equity Fund Class Y	Mutual fund	-	225,635	N/A	N/A	197,033	225,635	28,602
MainStay Large Cap Growth Fund Class I	Mutual fund	645,668	-	N/A	N/A	645,668	645,668	-
Mainstay Large Cap Growth Fund Class I	Mutual fund	-	684,139	N/A	N/A	565,721	684,139	118,418
Metropolitan West Total Return Bond Fund Class Institutional	Mutual fund	-	340,868	N/A	N/A	344,645	340,868	(3,777)
Metropolitan West Total Return Bond Fund Class Institutional	Mutual fund	301,312	-	N/A	N/A	301,312	301,312	-
Oakmark International Fund Class I	Mutual fund	-	396,355	N/A	N/A	297,580	396,355	98,775
PIMCO Low Duration Fund Class P	Mutual fund	421,644	-	N/A	N/A	421,644	421,644	-
PIMCO Low Duration Fund Class P	Mutual fund	-	453,285	N/A	N/A	465,510	453,285	(12,225)
PIMCO Low Duration Fund Institutional Class	Mutual fund	387,401	-	N/A	N/A	387,401	387,401	-
PIMCO Total Return Fund Class P	Mutual fund	-	340,558	N/A	N/A	359,014	340,558	(18,456)
PIMCO Total Return Fund Institutional Class	Mutual fund	301,312	-	N/A	N/A	301,312	301,312	-
(iii) Series of transactions greater than 5%								
AllianzGI NFJ Dividend Value Fund Class P	Mutual fund	\$ 135,037	\$ -	N/A	N/A	\$ 135,037	\$ 135,037	\$ -
AllianzGI NFJ Dividend Value Fund Class P	Mutual fund	-	685,737	N/A	N/A	495,206	685,737	190,531
American Funds American High Income Trust Fund Class F2	Mutual fund	43,783	-	N/A	N/A	43,783	43,783	-
American Funds American High Income Trust Fund Class F2	Mutual fund	-	262,361	N/A	N/A	257,516	262,361	4,845
Artisan International Fund Institutional Class	Mutual fund	411,026	-	N/A	N/A	411,026	411,026	-
Artisan International Fund Institutional Class	Mutual fund	-	228	N/A	N/A	209	228	19
Artisan International Fund Investor Class	Mutual fund	109,153	-	N/A	N/A	109,153	109,153	-
Artisan International Fund Investor Class	Mutual fund	-	408,392	N/A	N/A	318,114	408,392	90,278
Columbia Acorn Fund Class Z	Mutual fund	250,264	-	N/A	N/A	250,264	250,264	-
Columbia Acorn Fund Class Z	Mutual fund	-	340,246	N/A	N/A	287,979	340,246	52,267
Dodge & Cox International Stock Fund	Mutual fund	408,322	-	N/A	N/A	408,322	408,322	-
Dodge & Cox International Stock Fund	Mutual fund	-	228	N/A	N/A	205	228	23
Dodge & Cox Stock Fund	Mutual fund	638,544	-	N/A	N/A	638,544	638,544	-
Dodge & Cox Stock Fund	Mutual fund	-	355	N/A	N/A	330	355	25
DWS RREEF Real Estate Securities Fund Class S	Mutual fund	39,467	-	N/A	N/A	39,467	39,467	-
DWS RREEF Real Estate Securities Fund Class S	Mutual fund	-	213,840	N/A	N/A	182,120	213,840	31,720
Fidelity Market Trust: Retirement Money Market Fund	Money Market fund	604,811	-	N/A	N/A	604,811	604,811	-
Fidelity Market Trust: Retirement Money Market Fund	Money Market fund	-	255,470	N/A	N/A	255,470	255,470	-
Hartford Midcap Fund Class Y	Mutual fund	226,896	-	N/A	N/A	226,896	226,896	-
Hartford Midcap Fund Class Y	Mutual fund	-	127	N/A	N/A	118	127	9
Invesco Mid Cap Core Equity Fund Class Y	Mutual fund	26,953	-	N/A	N/A	26,953	26,953	-

Spectera, Inc. Pension Plan

SCHEDULE H, LINE 4(j) - SCHEDULE OF REPORTABLE TRANSACTIONS

Plan 001

EIN 52-1260282

For the Year Ended October 31, 2013

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Invesco Mid Cap Core Equity Fund Class Y	Mutual fund	\$ -	\$ 268,974	N/A	N/A	\$ 237,381	\$ 268,974	\$ 31,593
Mainstay Large Cap Growth Fund Class I	Mutual fund	808,858	-	N/A	N/A	808,858	808,858	-
Mainstay Large Cap Growth Fund Class I	Mutual fund	-	694,184	N/A	N/A	574,003	694,184	120,181
Metropolitan West Total Return Bond Fund Class Institutional	Mutual fund	431,930	-	N/A	N/A	431,930	431,930	-
Metropolitan West Total Return Bond Fund Class Institutional	Mutual fund	-	492,446	N/A	N/A	490,220	492,446	2,226
Morgan Stanley Liquid Asset Fund	Money Market fund	831,076	-	N/A	N/A	831,076	831,076	-
Morgan Stanley Liquid Asset Fund	Money Market fund	-	868,502	N/A	N/A	868,502	868,502	-
Oakmark International Fund Class I	Mutual fund	80,412	-	N/A	N/A	80,412	80,412	-
Oakmark International Fund Class I	Mutual fund	-	422,873	N/A	N/A	316,299	422,873	106,574
PIMCO Low Duration Fund Class P	Mutual fund	479,246	-	N/A	N/A	479,246	479,246	-
PIMCO Low Duration Fund Class P	Mutual fund	-	466,655	N/A	N/A	479,246	466,655	(12,591)
PIMCO Low Duration Fund Institutional Class	Mutual fund	413,032	-	N/A	N/A	413,032	413,032	-
PIMCO Low Duration Fund Institutional Class	Mutual fund	-	228	N/A	N/A	226	228	2
PIMCO Total Return Fund Class P	Mutual fund	121,286	-	N/A	N/A	121,286	121,286	-
PIMCO Total Return Fund Class P	Mutual fund	-	491,039	N/A	N/A	512,364	491,039	(21,325)
PIMCO Total Return Fund Institutional Class	Mutual fund	321,742	-	N/A	N/A	321,742	321,742	-
PIMCO Total Return Fund Institutional Class	Mutual fund	-	178	N/A	N/A	173	178	5
Royce Value Plus Fund Investment Class	Mutual fund	13,783	-	N/A	N/A	13,783	13,783	-
Royce Value Plus Fund Investment Class	Mutual fund	-	264,030	N/A	N/A	208,188	264,030	55,842
Templeton Global Bond Fund Advisor Class	Mutual fund	122,741	-	N/A	N/A	122,741	122,741	-
Templeton Global Bond Fund Advisor Class	Mutual fund	-	220,641	N/A	N/A	231,292	220,641	(10,651)

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

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

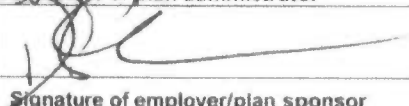
This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

► **Complete all entries in accordance with the instructions to the Form 5500.**OMB Nos. 1210-0110
1210-0089**2012****This Form is Open to Public Inspection****Part I Annual Report Identification Information**For calendar plan year 2012 or fiscal plan year beginning 11/01/2012 and ending 10/31/2013

- 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 Spectera, Inc. Pension Plan**1b** Three-digit plan number (PN) ► 001**1c** Effective date of plan 07/15/1971**2a** Plan sponsor's name and address, include room or suite number (employer, if for a single-employer plan)
Spectera, Inc.**2b** Employer Identification Number (EIN)
52-1260282**2c** Sponsor's telephone number
(443) 896-0418**2d** Business code (see instructions)
621320Liberty 6, Suite 200
6220 Old Dobbin Lane
ColumbiaMD 21045-5861**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

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

SIGN HERE		<u>5/21/14</u>	David E. Strauss
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		<u>5/21/14</u>	David E. Strauss
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 198
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 b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e	6a 158 6b 5 6c 48 6d 211 6e 1 6f 212
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item). h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6g 6h 5
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 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
---	---

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

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

Spectera, Inc. Pension Plan

SCHEDULE H, LINE 4I, SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Plan 001

EIN 52-1260282

As of October 31, 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	(d) Cost	(e) Current Value
	Shares of an Investment Company			
*		Cash Equivalents:		
*		Fidelity Market Trust: Retirement Money Market Fund	\$ 349,341	\$ 349,341
		Morgan Stanley Liquid Asset Fund	281	281
			<u>349,622</u>	<u>349,622</u>
		Mutual Funds:		
		MainStay Large Cap Growth Fund Class I	679,217	747,683
		Dodge & Cox Stock Fund	638,214	686,882
		PIMCO Low Duration Fund Institutional Class	412,806	418,184
		Artisan International Fund Institutional Class	410,817	447,990
		Dodge & Cox International Stock Fund	408,117	453,483
		Metropolitan West Total Return Bond Fund Class Institutional	321,797	328,673
		PIMCO Total Return Fund Institutional Class	321,569	330,211
		Hartford Midcap Fund Class Y	226,777	242,900
		Columbia Acorn Fund Class Z	226,599	243,560
		Templeton Global Bond Fund Advisor Class	183,237	188,960
		DWS RREEF Real Estate Securities Fund Class S	182,325	197,370
		T. Rowe Price Small-Cap Stock Fund	181,492	196,685
			<u>4,192,967</u>	<u>4,482,581</u>
			<u>\$ 4,542,589</u>	<u>\$ 4,832,203</u>

* Represents party-in-interest

Spectera, Inc. Pension Plan

SCHEDULE H, LINE 4(j) - SCHEDULE OF REPORTABLE TRANSACTIONS

Plan 001

EIN 52-1260282

For the Year Ended October 31, 2013

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
(i) Individual transactions greater than 5%								
AllianzGI NFJ Dividend Value Fund Class P	Mutual fund	\$ -	\$ 669,509	N/A	N/A	\$ 485,269	\$ 669,509	\$ 184,240
Artisan International Fund Institutional Class	Mutual fund	387,401	-	N/A	N/A	387,401	387,401	-
Artisan International Fund Investor Class	Mutual fund	-	398,318	N/A	N/A	311,815	398,318	86,503
Columbia Acorn Fund Class Z	Mutual fund	215,223	-	N/A	N/A	215,223	215,223	-
Columbia Acorn Fund Class Z	Mutual fund	-	227,439	N/A	N/A	193,749	227,439	33,690
Dodge & Cox International Stock Fund	Mutual fund	387,401	-	N/A	N/A	387,401	387,401	-
Dodge & Cox Stock Fund	Mutual fund	602,623	-	N/A	N/A	602,623	602,623	-
Fidelity Market Trust: Retirement Money Market Fund	Money Market fund	344,356	-	N/A	N/A	344,356	344,356	-
Fidelity Market Trust: Retirement Money Market Fund	Money Market fund	250,962	-	N/A	N/A	250,962	250,962	-
Fidelity Market Trust: Retirement Money Market Fund	Money Market fund	-	229,206	N/A	N/A	229,206	229,206	-
Hartford Midcap Fund Class Y	Mutual fund	215,223	-	N/A	N/A	215,223	215,223	-
Invesco Mid Cap Core Equity Fund Class Y	Mutual fund	-	225,635	N/A	N/A	197,033	225,635	28,602
MainStay Large Cap Growth Fund Class I	Mutual fund	645,668	-	N/A	N/A	645,668	645,668	-
Mainstay Large Cap Growth Fund Class I	Mutual fund	-	684,139	N/A	N/A	565,721	684,139	118,418
Metropolitan West Total Return Bond Fund Class Institutional	Mutual fund	-	340,868	N/A	N/A	344,645	340,868	(3,777)
Metropolitan West Total Return Bond Fund Class Institutional	Mutual fund	301,312	-	N/A	N/A	301,312	301,312	-
Oakmark International Fund Class I	Mutual fund	-	396,355	N/A	N/A	297,580	396,355	98,775
PIMCO Low Duration Fund Class P	Mutual fund	421,644	-	N/A	N/A	421,644	421,644	-
PIMCO Low Duration Fund Class P	Mutual fund	-	453,285	N/A	N/A	465,510	453,285	(12,225)
PIMCO Low Duration Fund Institutional Class	Mutual fund	387,401	-	N/A	N/A	387,401	387,401	-
PIMCO Total Return Fund Class P	Mutual fund	-	340,558	N/A	N/A	359,014	340,558	(18,456)
PIMCO Total Return Fund Institutional Class	Mutual fund	301,312	-	N/A	N/A	301,312	301,312	-
(iii) Series of transactions greater than 5%								
AllianzGI NFJ Dividend Value Fund Class P	Mutual fund	\$ 135,037	\$ -	N/A	N/A	\$ 135,037	\$ 135,037	\$ -
AllianzGI NFJ Dividend Value Fund Class P	Mutual fund	-	685,737	N/A	N/A	495,206	685,737	190,531
American Funds American High Income Trust Fund Class F2	Mutual fund	43,783	-	N/A	N/A	43,783	43,783	-
American Funds American High Income Trust Fund Class F2	Mutual fund	-	262,361	N/A	N/A	257,516	262,361	4,845
Artisan International Fund Institutional Class	Mutual fund	411,026	-	N/A	N/A	411,026	411,026	-
Artisan International Fund Institutional Class	Mutual fund	-	228	N/A	N/A	209	228	19
Artisan International Fund Investor Class	Mutual fund	109,153	-	N/A	N/A	109,153	109,153	-
Artisan International Fund Investor Class	Mutual fund	-	408,392	N/A	N/A	318,114	408,392	90,278
Columbia Acorn Fund Class Z	Mutual fund	250,264	-	N/A	N/A	250,264	250,264	-
Columbia Acorn Fund Class Z	Mutual fund	-	340,246	N/A	N/A	287,979	340,246	52,267
Dodge & Cox International Stock Fund	Mutual fund	408,322	-	N/A	N/A	408,322	408,322	-
Dodge & Cox International Stock Fund	Mutual fund	-	228	N/A	N/A	205	228	23
Dodge & Cox Stock Fund	Mutual fund	638,544	-	N/A	N/A	638,544	638,544	-
Dodge & Cox Stock Fund	Mutual fund	-	355	N/A	N/A	330	355	25
DWS RREEF Real Estate Securities Fund Class S	Mutual fund	39,467	-	N/A	N/A	39,467	39,467	-
DWS RREEF Real Estate Securities Fund Class S	Mutual fund	-	213,840	N/A	N/A	182,120	213,840	31,720
Fidelity Market Trust: Retirement Money Market Fund	Money Market fund	604,811	-	N/A	N/A	604,811	604,811	-
Fidelity Market Trust: Retirement Money Market Fund	Money Market fund	-	255,470	N/A	N/A	255,470	255,470	-
Hartford Midcap Fund Class Y	Mutual fund	226,896	-	N/A	N/A	226,896	226,896	-
Hartford Midcap Fund Class Y	Mutual fund	-	127	N/A	N/A	118	127	9
Invesco Mid Cap Core Equity Fund Class Y	Mutual fund	26,953	-	N/A	N/A	26,953	26,953	-

Spectera, Inc. Pension Plan

SCHEDULE H, LINE 4(j) - SCHEDULE OF REPORTABLE TRANSACTIONS

Plan 001

EIN 52-1260282

For the Year Ended October 31, 2013

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Invesco Mid Cap Core Equity Fund Class Y	Mutual fund	\$ -	\$ 268,974	N/A	N/A	\$ 237,381	\$ 268,974	\$ 31,593
Mainstay Large Cap Growth Fund Class I	Mutual fund	808,858	-	N/A	N/A	808,858	808,858	-
Mainstay Large Cap Growth Fund Class I	Mutual fund	-	694,184	N/A	N/A	574,003	694,184	120,181
Metropolitan West Total Return Bond Fund Class Institutional	Mutual fund	431,930	-	N/A	N/A	431,930	431,930	-
Metropolitan West Total Return Bond Fund Class Institutional	Mutual fund	-	492,446	N/A	N/A	490,220	492,446	2,226
Morgan Stanley Liquid Asset Fund	Money Market fund	831,076	-	N/A	N/A	831,076	831,076	-
Morgan Stanley Liquid Asset Fund	Money Market fund	-	868,502	N/A	N/A	868,502	868,502	-
Oakmark International Fund Class I	Mutual fund	80,412	-	N/A	N/A	80,412	80,412	-
Oakmark International Fund Class I	Mutual fund	-	422,873	N/A	N/A	316,299	422,873	106,574
PIMCO Low Duration Fund Class P	Mutual fund	479,246	-	N/A	N/A	479,246	479,246	-
PIMCO Low Duration Fund Class P	Mutual fund	-	466,655	N/A	N/A	479,246	466,655	(12,591)
PIMCO Low Duration Fund Institutional Class	Mutual fund	413,032	-	N/A	N/A	413,032	413,032	-
PIMCO Low Duration Fund Institutional Class	Mutual fund	-	228	N/A	N/A	226	228	2
PIMCO Total Return Fund Class P	Mutual fund	121,286	-	N/A	N/A	121,286	121,286	-
PIMCO Total Return Fund Class P	Mutual fund	-	491,039	N/A	N/A	512,364	491,039	(21,325)
PIMCO Total Return Fund Institutional Class	Mutual fund	321,742	-	N/A	N/A	321,742	321,742	-
PIMCO Total Return Fund Institutional Class	Mutual fund	-	178	N/A	N/A	173	178	5
Royce Value Plus Fund Investment Class	Mutual fund	13,783	-	N/A	N/A	13,783	13,783	-
Royce Value Plus Fund Investment Class	Mutual fund	-	264,030	N/A	N/A	208,188	264,030	55,842
Templeton Global Bond Fund Advisor Class	Mutual fund	122,741	-	N/A	N/A	122,741	122,741	-
Templeton Global Bond Fund Advisor Class	Mutual fund	-	220,641	N/A	N/A	231,292	220,641	(10,651)

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 11/01/2012 and ending 10/31/2013

► **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 Spectera, Inc. Pension Plan	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">B Three-digit plan number (PN) ►</td> <td style="width: 40%; text-align: center;">001</td> </tr> <tr> <td colspan="2" style="height: 20px;"></td> </tr> </table>	B Three-digit plan number (PN) ►	001		
B Three-digit plan number (PN) ►	001				
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Spectera, Inc.	D Employer Identification Number (EIN) 52-1260282				
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B					
F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500					

Part I Basic Information

1	Enter the valuation date:	Month <u>11</u>	Day <u>1</u>	Year <u>2012</u>	
2	Assets:				
	a Market value	2a	4,074,403		
	b Actuarial value	2b	4,074,403		
3	Funding target/participant count breakdown:				
	a For retired participants and beneficiaries receiving payment.....	3a	(1) Number of participants	4	(2) Funding Target
	b For terminated vested participants.....	3b	41		359,935
	c For active participants:				
	(1) Non-vested benefits	3c(1)			252,001
	(2) Vested benefits	3c(2)			2,299,867
	(3) Total active.....	3c(3)	153		2,551,868
	d Total.....	3d	198		3,063,930
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐				
	a Funding target disregarding prescribed at-risk assumptions	4a			
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b			
5	Effective interest rate	5	7.15 %		
6	Target normal cost	6	253,816		

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	Anthony J. Buonato <u>AOB</u> Signature of actuary Anthony J. Buonato Type or print name of actuary Towers Watson Delaware Inc. Firm name 1500 Market Street, Centre Square E Philadelphia PA 19102-4790 Address of the firm	<u>5/21/2014</u> Date 14-05675 Most recent enrollment number (215) 246-6000 Telephone number (including area code)
----------------------	--	---

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

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

Schedule SB (Form 5500) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	431,225	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)	431,225	0
10 Interest on line 9 using prior year's actual return of <u>10.75</u> %	46,357	
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		339,887
b Interest on (a) using prior year's effective interest rate of <u>5.83</u> % except as otherwise provided (see instructions)		19,815
c Total available at beginning of current plan year to add to prefunding balance		359,702
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	477,582	0

Part III Funding Percentages

14 Funding target attainment percentage	14	117.39 %
15 Adjusted funding target attainment percentage	15	132.97 %
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	93.43 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
02/13/2013	150,000				
05/07/2013	150,000				
08/05/2013	150,000				
11/13/2013	150,000				
Totals ►			18(b)	600,000	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	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	573,823

20 Quarterly contributions and liquidity shortfalls:

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

Liquidity shortfall as of end of quarter of this plan year

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

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

21 Discount rate:			
a Segment rates:	1st segment: 5.54 %	2nd segment: 6.85 %	3rd segment: 7.52 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 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	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	
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	253,816
b Excess assets, if applicable, but not greater than line 31a		31b	253,816
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment.....		0	0
b Waiver amortization installment			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	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..		34	0
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....		36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	573,823
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	573,823
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

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

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

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Spectera, Inc.
EIN/PN	52-1260282/001
Plan Name	Spectera, Inc. Pension Plan
Valuation Date	November 1, 2012
Enrolled Actuary	Anthony J. Buonato
Enrollment Number	14-05675

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of November 1, 2012

Each participant is assumed to retire at a single retirement age which is entered on Line 22.

Plan Name:	Spectera, Inc. Pension Plan
EIN / PN:	52-1260282 / 001
Plan Sponsor:	Spectera, Inc.
Valuation Date:	November 1, 2012

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis:

- Applicable month July
- Interest rate basis 3-Segment Rates
- MAP-21 applied for funding Yes
- MAP-21 applied for benefit restrictions Yes

Interest rates:

	Reflecting Corridors	Not Reflecting Corridors
● First segment rate	5.54%	1.81%
● Second segment rate	6.85%	4.73%
● Third segment rate	7.52%	5.83%
● Effective interest rate	7.15%	5.31%

Assumed cost of living adjustments

None.

Inclusion date

The valuation date coincident with or next following the date on which the employee becomes a participant.

Plan-related expenses

The amount included this year for plan-related expenses is \$28,000.

Plan Name: Spectera, Inc. Pension Plan
EIN / PN: 52-1260282 / 001
Plan Sponsor: Spectera, Inc.
Valuation Date: November 1, 2012

SCHEDULE SB ATTACHMENTS

Mortality

The prescribed mortality assumption under IRC §430(h)(3)(A) using static tables with separate mortality rates for annuitants and non-annuitants. For purposes of determining single sums, the PPA 2012 optional combined unisex table was used.

Disabled mortality

The prescribed mortality assumption under Section 430(h)(3)(A) of the Internal Revenue Code using static tables with separate mortality rates for annuitants and non-annuitants.

Retirement

It is assumed that participants will retire upon becoming eligible for normal retirement.

Disability rates (per 100 employees)

Wyatt 1985 Disability Study Class 1 unisex rates.

Compensation increases

For purposes of determining the target normal cost, compensation is assumed to increase by 4.50% during the plan year. For purposes of determining the additional Funding Target for maximum deductible contribution purposes, compensation is assumed to increase by 4.50% per annum.

Future increases in Social Security

Not applicable.

Future increases in maximum benefits and plan compensation limitations

Accrued benefits projected to be paid in future years are limited to the maximum presently allowed under IRC §415. Plan compensation is limited to the maximum presently allowed under IRC §401(a)(17). No provision is made for future increases in the maximum annual benefit or compensation limit.

Plan Name:	Spectera, Inc. Pension Plan
EIN / PN:	52-1260282 / 001
Plan Sponsor:	Spectera, Inc.
Valuation Date:	November 1, 2012

SCHEDULE SB ATTACHMENTS

Representative termination rates (per 100 employees) not due to disability, retirement or mortality

Attained Age	Males	Females
20	7.4	12.4
25	4.9	7.4
30	3.4	4.9
35	2.4	3.4
40	1.3	2.4
45	0.7	1.3
50	0.0	0.7
55	0.0	0.0
60 and over	0.0	0.0

Form of payment

50% of participants are assumed to elect the normal form and 50% of participants are assumed to elect a cash lump sum.

Marriage

It is assumed that 80% of all male and 60% of all female active and deferred vested participants are married to an eligible spouse. Wives are assumed to be three years younger than their husbands.

Employees

It was assumed there will be no new or rehired employees.

Plan compensation

Compensation assumed paid in the current year beginning on the valuation date equals the actual plan compensation paid in the prior year increased 2.500%.

Timing of benefit payments

Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

Plan Name: Spectera, Inc. Pension Plan
EIN / PN: 52-1260282 / 001
Plan Sponsor: Spectera, Inc.
Valuation Date: November 1, 2012

SCHEDULE SB ATTACHMENTS

Valuation date

First day of plan year.

Funding target

Present value of accrued benefits

Target normal cost

Present value of benefits expected to accrue during plan year plus plan-related expenses expected to be paid from plan assets during plan year.

Actuarial value of assets

The actuarial value of assets is equal to the market value of assets as of the valuation date plus the discounted present value of contributions made after the valuation date for the 2011 plan year, discounted using the effective interest rate for the 2011 plan year.

Participant data

Data was supplied electronically as of the valuation date.

Benefits not valued

All benefits described in the Plan Provisions section of this report were valued based on discussions with Spectera, Inc. regarding the likelihood that these benefits will be paid. Towers Watson has reviewed the plan provisions with Spectera, Inc. and, based on that review, is not aware of any significant benefits required to be valued that were not.

Changes in assumptions and methods since last actuarial valuation

- The segment rates used to determine minimum funding requirements and benefit restrictions were revised by applying the corridors of MAP-21.
- The required mortality table used to calculate the funding target and normal cost was updated to include one additional year of projected mortality improvements.
- The plan-related expense assumption was changed from \$20,000 to \$28,000.

Plan Name: Spectera, Inc. Pension Plan
EIN / PN: 52-1260282 / 001
Plan Sponsor: Spectera, Inc.
Valuation Date: November 1, 2012

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Plan Year

The twelve-month period ending October 31.

Eligibility

Each covered employee of the participating employer who completes at least 1,000 Hours of Service in the 12 months following employment or in any Plan Year is eligible to participate in the Plan on the first day of the month after meeting the requirements. If any such employee is represented by a collective bargaining agent, the collective bargaining agreement must provide for participation in this Plan or employee cannot be covered by another pension plan.

Credited Service

The amount of a participant's benefits under the Plan is based on his Credited Service, which, on any given date, is equal to the number of years, taken to the next higher one-twelfth of a year, from the day on which the participant was hired by a participating employer (and predecessors thereof) to such given date.

Monthly Compensation

A participant's Monthly Compensation for any Plan Year is equal to one-twelfth of his total earnings from the Employer during the immediately preceding Plan Year.

Final Average Compensation/Salary

A participant's Final Average Monthly Compensation for any Plan Year is equal to the average of his Monthly Plan Compensation over those five Plan Years during the ten years immediately preceding the Plan Year, which produce the highest average.

Plan Name:	Spectera, Inc. Pension Plan
EIN / PN:	52-1260282 / 001
Plan Sponsor:	Spectera, Inc.
Valuation Date:	November 1, 2012

SCHEDULE SB ATTACHMENTS

Accrued Single Life Monthly Pension

A participant's Accrued Single Life Monthly Pension on any given date is equal to the sum of (1) and (2) as follows:

1. The amount of the accrued pension under any of the three prior plans as of October 31, 1989, plus
2. The product of (a) and (b):
 - a) .7 percent of his Final Average Monthly Compensation up to \$833.33, plus 1.35 percent of such compensation in excess of \$833.33, multiplied by
 - b) his Credited Service in the period starting with November 1, 1989 and ending on such given date.

Normal Form of Pension

The normal form of pension for a participant who is not married at the time his benefits from the Plan commence is a life annuity. The normal form of pension for a participant who is married at the time his benefits from the Plan commence is an actuarially reduced pension providing for continuation of one-half of the participant's reduced pension to his spouse for the period, if any, that the spouse survives the participant.

Note: Pension amounts stated in this summary will be the amount payable to a participant who is not married at the time his pension commences.

Normal Retirement Pension

The monthly pension amount payable to a participant who retires on or after his Normal Retirement Date will be equal to his Accrued Monthly Pension determined on the date of his actual retirement. However, such benefit will not be less than the actuarial equivalent of the benefit payable at normal retirement date.

Disability Retirement Pension

The requirement to receive a Disability Retirement Pension is that a participant having at least ten years of Credited Service suffers a disability pursuant to which he becomes entitled to a disability pension from Social Security. The monthly Disability Retirement Pension is equal to his Accrued Monthly Pension on such date.

Plan Name:	Spectera, Inc. Pension Plan
EIN / PN:	52-1260282 / 001
Plan Sponsor:	Spectera, Inc.
Valuation Date:	November 1, 2012

SCHEDULE SB ATTACHMENTS

Deferred Vested Pension

The requirements are that a participant terminate employment after completing five years of Continuous Service, but not be eligible for a Normal or Disability Retirement Pension. The Deferred Vested Pension is a pension commencing on the participant's Normal Retirement Date equal to his Accrued Monthly Pension determined as of the date his employment terminates. The participant may elect to receive the actuarial equivalent value of his Deferred Vested Pension in a lump sum or optional annuity form commencing as of his date of termination.

In Plan Years during which the Plan is top-heavy under the rules of TEFRA, the vesting schedule calls for vesting at the rate of 20 percent of the accrued benefit for each year of service after two years, up to 100 percent after six or more years.

Pre-Retirement Surviving Spouse Benefit

Upon the death of a married participant who has completed five or more years of Credited Service, a pension will be payable to the surviving spouse starting with the date the participant would have been age 55 (or the death of the employee, if death occurs on or after age 55). The amount of the spouse's pension is 50 percent of the reduced amount that the employee would have been eligible to receive at the start of the spouse's pension on the joint and 50 percent survivor basis, based upon his Accrued Monthly Pension at the date of death.

Cost of Plan

The participating employers pay the full cost of the Plan. Employee contributions are neither required nor permitted.

Prior Plan Provisions

The accrued pensions under the prior plans continue to be payable under the applicable provisions of the prior plans.

Forms of payment

Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a life annuity, 50% J&S, 75% J&S and a lump sum.

Plan Name:	Spectera, Inc. Pension Plan
EIN / PN:	52-1260282 / 001
Plan Sponsor:	Spectera, Inc.
Valuation Date:	November 1, 2012

SCHEDULE SB ATTACHMENTS

Maximum on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective. Increases in the dollar limits are assumed for determining pension cost but not for determining contributions.

Future plan changes

No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions. Towers Watson is not aware of any future plan changes which are required to be reflected other than scheduled pension increases contained in the Collective Bargaining Agreement.

Changes in Plan Provisions since Last Actuarial Valuation

There have been no changes in the principal plan provisions since the prior valuation.

Plan Name:	Spectera, Inc. Pension Plan
EIN / PN:	52-1260282 / 001
Plan Sponsor:	Spectera, Inc.
Valuation Date:	November 1, 2012

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24 Change in Actuarial Assumptions

The plan-related expense assumption was changed from \$20,000 to \$28,000.

Plan Name: Spectera, Inc. Pension Plan
EIN / PN: 52-1260282 / 001
Plan Sponsor: Spectera, Inc.
Valuation Date: November 1, 2012

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26

Schedule of Active Participant Data as of November 1, 2012

Attained Age	Years of Credited Service													
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	1		3		0		0		0		0		0	
25 - 29	0		13		8		0		0		0		0	
30 - 34	0		4		7		1		0		0		0	
35 - 39	0		4		1		2		0		0		0	
40 - 44	0		6		7		1		1		2		0	
45 - 49	0		6		10		2		1		0		0	
50 - 54	0		3		10		4		2		0		1	
55 - 59	0		3		11		2		0		2		1	
60 - 64	0		5		10		1		0		5		0	
65 - 69	1		1		3		2		0		1		0	
70 & Over	0		0		0		0		0		0		1	

Plan Name: Spectera, Inc. Pension Plan
 EIN / PN: 52-1260282 / 001
 Plan Sponsor: Spectera, Inc.
 Valuation Date: November 1, 2012