

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2012</div> 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>08/31/2012</u> and ending <u>08/30/2013</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>ENERFAB, INC. PENSION PLAN NO. 2</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>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>08/31/1959</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>08/31/1959</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>				
1c Effective date of plan <u>08/31/1959</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>ENERFAB, INC.</u> <u>4955 SPRING GROVE AVENUE</u> <u>CINCINNATI, OH 45232</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>31-0217488</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>513-641-0500</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>332400</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>31-0217488</u>	2c Sponsor's telephone number <u>513-641-0500</u>	2d Business code (see instructions) <u>332400</u>	
2b Employer Identification Number (EIN) <u>31-0217488</u>					
2c Sponsor's telephone number <u>513-641-0500</u>					
2d Business code (see instructions) <u>332400</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>06/11/2014</u> Date	<u>MARK SCHOETTNER</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 ENERFAB, INC. 4955 SPRING GROVE AVENUE CINCINNATI, OH 45232		3b Administrator's EIN 31-0217488 3c Administrator's telephone number 513-482-7843
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 24
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	13
b Retired or separated participants receiving benefits.....	6b	2
c Other retired or separated participants entitled to future benefits.....	6c	7
d Subtotal. Add lines 6a , 6b , and 6c	6d	22
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	2
f Total. Add lines 6d and 6e	6f	24
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	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B 1G		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☐ H (Financial Information) (2) ☒ I (Financial Information – Small Plan) (3) ☐ <u>0</u> 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 08/31/2012 and ending 08/30/2013

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

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

A Name of plan <u>ENERFAB, INC. PENSION PLAN NO. 2</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ENERFAB, INC.</u>	D Employer Identification Number (EIN) <u>31-0217488</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>08</u> Day <u>31</u> Year <u>2012</u>
2	Assets:
a	Market value 2a <u>721825</u>
b	Actuarial value 2b <u>721825</u>
3	Funding target/participant count breakdown:
a	For retired participants and beneficiaries receiving payment 3a <u>4</u> <u>83898</u>
b	For terminated vested participants 3b <u>7</u> <u>18644</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>0</u>
(2)	Vested benefits 3c(2) <u>625848</u>
(3)	Total active 3c(3) <u>13</u> <u>625848</u>
d	Total 3d <u>24</u> <u>728390</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>7.10 %</u>
6	Target normal cost 6 <u>28980</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>06/02/2014</u>
	Signature of actuary	Date
<u>BENJAMIN Y. WANG</u>		<u>14-07085</u>
	Type or print name of actuary	Most recent enrollment number
<u>CHARLES SCHWAB & CO., INC.</u>		<u>330-908-4580</u>
	Firm name	Telephone number (including area code)
<u>4150 KINROSS LAKES PARKWAY</u> <u>RICHFIELD, OH 44286-5050</u>		
	Address of the firm	

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

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)	940	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9	Amount remaining (line 7 minus line 8)	940	0
10	Interest on line 9 using prior year's actual return of <u>5.20</u> %	49	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		539
	b Interest on (a) using prior year's effective interest rate of <u>5.73</u> % except as otherwise provided (see instructions)		31
	c Total available at beginning of current plan year to add to prefunding balance		570
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	989	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	98.96 %
15	Adjusted funding target attainment percentage	15	98.96 %
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	80.27 %
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
12/10/2012	16338	0			
03/07/2013	16338	0			
06/07/2013	16338	0			
09/09/2013	16338	0			
			Totals ►	18(b)	65352 18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	62539
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

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 0
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	28980	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	Installment	
b Waiver amortization installment	7554	10140	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	39120	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35)	36	39120	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	62539	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	23419	
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 I (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information—Small Plan This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning 08/31/2012 and ending 08/30/2013		
A Name of plan ENERFAB, INC. PENSION PLAN NO. 2	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 ENERFAB, INC.	D Employer Identification Number (EIN) 31-0217488	

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 80-120 participant rule (see instructions). Complete Schedule H if reporting as a large plan or DFE.

Part I Small Plan Financial Information			
Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. 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.			
1 Plan Assets and Liabilities:		(a) Beginning of Year	(b) End of Year
a Total plan assets	1a	722488	813150
b Total plan liabilities	1b		
c Net plan assets (subtract line 1b from line 1a)	1c	722488	813150
2 Income, Expenses, and Transfers for this Plan Year:		(a) Amount	(b) Total
a Contributions received or receivable:			
(1) Employers	2a(1)	65352	
(2) Participants	2a(2)		
(3) Others (including rollovers)	2a(3)		
b Noncash contributions	2b		
c Other income	2c	39699	
d Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)	2d		105051
e Benefits paid (including direct rollovers)	2e	11777	
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Administrative service providers (salaries, fees, and commissions)	2h		
i Other expenses	2i	2612	
j Total expenses (add lines 2e, 2f, 2g, 2h, and 2i)	2j		14389
k Net income (loss) (subtract line 2j from line 2d)	2k		90662
l Transfers to (from) the plan (see instructions)	2l		
3 Specific Assets: If the plan held assets at anytime during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.			
		Yes	No
a Partnership/joint venture interests	3a	X	
b Employer real property	3b	X	
c Real estate (other than employer real property)	3c	X	
d Employer securities	3d	X	
e Participant loans	3e	X	

	Yes	No	Amount
3f Loans (other than to participants)		X	
g Tangible personal property		X	

Part II Compliance Questions

4 During the plan year:	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance.		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible?		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)		X	
e Was the plan covered by a fidelity bond?	X		2000000
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 at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest?.....	X		319401
j Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
k Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If "No," attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)	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.).....		X	
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 III Trust Information (optional)

6a Name of trust	6b Trust's EIN
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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 08/31/2012 and ending 08/30/2013

A Name of plan <u>ENERFAB, INC. PENSION PLAN NO. 2</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ENERFAB, INC.</u>	D Employer Identification Number (EIN) <u>31-0217488</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>42-1558009</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)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☒ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%
- b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
- c** What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

ENERFAB, INC. PENSION PLAN NO. 2**EIN/PIN 31-0217488 / 002****Attachment to 2012 Schedule SB, line 26 – Schedule of Active Participant Data****Age versus Service Distribution for Active Plan Participants:**

	<u>under 1</u>	<u>1 to 4</u>	<u>5 to 9</u>	<u>10 to 14</u>	<u>15 to 19</u>	<u>20 to 24</u>	<u>25 to 29</u>	<u>30 to 34</u>	<u>35 to 39</u>	<u>over 40</u>	<u>Total</u>
under 25											0
25 to 29											0
30 to 34				1							1
35 to 39			1								1
40 to 44			1								1
45 to 49				1	1	1					3
50 to 54				1	1						2
55 to 59								2			2
60 to 64					2		1				3
65 to 69											0
over 70											0
Total	0	0	2	3	4	1	1	2	0	0	13

ENERFAB, INC. PENSION PLAN NO. 2

EIN/PIN 31-0217488 / 002

Attachment to 2012 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

A summary of the actuarial methods and assumptions used in the valuation is presented below:

Cost Method – The actuarial cost method used in this report for determining ERISA contributions is the unit credit method as defined by the Pension Protection Act of 2006.

Asset Method – For ERISA contributions, the market value of assets represents the fair value of assets plus receivable contributions discounted to the valuation date using the prior year's effective interest rate.

Discount Rates – The assumed discount rates on benefits paid in the future are based on the August 2012 PPA Segment rates reflecting the funding stabilization provisions within MAP-21:

<u>Segment</u>	<u>Rate</u>	<u>Applicable to benefit payments made:</u>
1	5.54%	During first 5 years starting from the valuation date.
2	6.85%	During years 6-20 starting from the valuation date.
3	7.52%	During years 21 and beyond starting from the valuation date.

Retirement Age – Normal Retirement Age (or attained age, if later).

Mortality – The 2012 Applicable Mortality table is used.

Withdrawal Rates – None assumed.

Disability Rates – None assumed.

Salaries – Not Applicable.

Social Security Wage Bases – Not Applicable.

Form of Payment – Lump Sum Equivalent of Life Annuity with 10 years certain.

Percent Married – 100% of males and 100% of females were assumed to be married.

Age of Spouse – The spouses are assumed to be the same age.

Expenses – Historically, the plan sponsor has paid administrative expenses outside of the trust. Therefore, no expenses are included in the target normal cost.

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

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

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

OMB No. 1210-0110

2012**This Form is Open to Public
Inspection**

For calendar plan year 2012 or fiscal plan year beginning 08/31/2012 and ending 08/30/2013

▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.**A** Name of plan

ENERFAB, INC. PENSION PLAN NO. 2

B Three-digit
plan number (PN) ▶

002

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

ENERFAB, INC.

D Employer Identification Number (EIN)

31-0217488

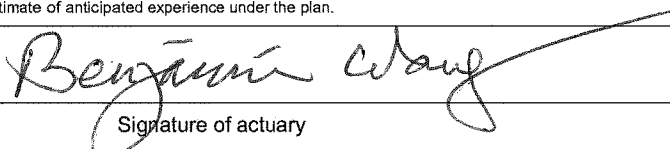
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F** Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500**Part I Basic Information****1** Enter the valuation date: Month 8 Day 31 Year 2012**2** Assets:**a** Market value **2a** 721,825**b** Actuarial value **2b** 721,825**3** Funding target/participant count breakdown:

(1) Number of participants

(2) Funding Target

a For retired participants and beneficiaries receiving payment..... **3a** 4 83,898**b** For terminated vested participants..... **3b** 7 18,644**c** For active participants:(1) Non-vested benefits **3c(1)** 0(2) Vested benefits **3c(2)** 625,848(3) Total active..... **3c(3)** 13 625,848**d** Total..... **3d** 24 728,390**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** 7.10**6** Target normal cost **6** 28,980**Statement by Enrolled Actuary**

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

**SIGN
HERE**

Signature of actuary

06/02/2014

Date

BENJAMIN Y. WANG

Type or print name of actuary

14-07085

Most recent enrollment number

CHARLES SCHWAB & CO., INC.

Firm name

(330) 908-4580

Telephone number (including area code)

4150 KINROSS LAKES PARKWAY

RICHFIELD

OH 44286-5050

Address of the firm

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

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

Schedule SB (Form 5500) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	940	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9 Amount remaining (line 7 minus line 8)	940	0
10 Interest on line 9 using prior year's actual return of <u>5.20</u> %	49	
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		539
b Interest on (a) using prior year's effective interest rate of <u>5.73</u> % except as otherwise provided (see instructions)		31
c Total available at beginning of current plan year to add to prefunding balance		570
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	989	0

Part III Funding Percentages

14 Funding target attainment percentage	14	98.96 %
15 Adjusted funding target attainment percentage	15	98.96 %
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	80.27 %
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

(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
12/10/2012	16,338				
03/07/2013	16,338				
06/07/2013	16,338				
09/09/2013	16,338				
Totals ►			18(b)	65,352	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	62,539

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

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**

0

22 Weighted average retirement age**22**

64

23 Mortality table(s) (see instructions) ☒ Prescribed - combined☐ Prescribed - separate☐ Substitute**Part VI Miscellaneous Items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years**28****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**

28,980

b Excess assets, if applicable, but not greater than line 31a**31b****32** Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment

7,554

10,140

b Waiver amortization installment**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount**33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...**34**

39,120

Carryover balance

Prefunding balance

Total balance

35 Balances elected for use to offset funding requirement.....

0

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

39,120

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

62,539

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

23,419

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**

ENERFAB, INC. PENSION PLAN NO. 2**EIN/PIN 31-0217488 / 002****Attachment to 2012 Schedule SB, line 19 - Discounted Employer Contributions**

Valuation Date: 08/31/2012

Effective Interest
Rate: 7.10%Increased Rate for Late
Quarterly Installment: N/A

Contribution Date	Contribution Amount	Discounted Contribution Amount	Plan Year to Which the contribution is Applied
12/10/2012	\$ 16,338	\$ 16,032	2012
03/07/2013	\$ 16,338	\$ 15,772	2012
06/07/2013	\$ 16,338	\$ 15,503	2012
09/09/2013	\$ 16,338	\$ 15,232	2012
Total:	\$ 65,352	\$ 62,539	

ENERFAB, INC. PENSION PLAN NO. 2

EIN/PIN 31-0217488 / 002

**Attachment to 2012 Schedule SB, line 22 – Description of Weighted
Average Retirement Age**

If hired prior to August 1, 1986, attainment of age 62. If hired after August 1, 1986, attainment of age 65.

The weighted average for actives is about 64

ENERFAB, INC. PENSION PLAN NO. 2**EIN/PIN 31-0217488 / 002****Attachment to 2012 Schedule SB, line 26 – Schedule of Active Participant Data****Age versus Service Distribution for Active Plan Participants:**

	<u>under 1</u>	<u>1 to 4</u>	<u>5 to 9</u>	<u>10 to 14</u>	<u>15 to 19</u>	<u>20 to 24</u>	<u>25 to 29</u>	<u>30 to 34</u>	<u>35 to 39</u>	<u>over 40</u>	<u>Total</u>
under 25											0
25 to 29											0
30 to 34				1							1
35 to 39			1								1
40 to 44			1								1
45 to 49				1	1	1					3
50 to 54				1	1						2
55 to 59								2			2
60 to 64					2		1				3
65 to 69											0
over 70											0
Total	0	0	2	3	4	1	1	2	0	0	13

ENERFAB, INC. PENSION PLAN NO. 2**EIN/PIN 31-0217488 / 002****Attachment to 2012 Schedule SB, line 32 – Schedule of Amortization
Base****SCHEDULE OF SHORTFALL INSTALLMENTS**

<u>Date Established</u>	<u>Annual Installment</u>	<u>Years Remaining</u>	<u>Balance Outstanding</u> ¹
08/31/2006	N/A	1	N/A
08/31/2007	N/A	2	N/A
08/31/2008	12,979	3	36,929
08/31/2009	(5,177)	4	(19,134)
08/31/2010	10,922	5	49,170
08/31/2011	13,145	6	68,616
<hr/>			
Total for bases existing prior to the valuation date	31,869		135,581
08/31/2012	(21,729)	7	(128,027)
<hr/>			
Total for all bases	10,140		7,554

¹ The balance outstanding for each installment is based on the present value using the PPA segment Rates (5.54% for installments to be made during the next five years and 6.85% for the installments to be made during the following two years).

ENERFAB, INC. PENSION PLAN NO. 2

EIN/PIN 31-0217488 / 002

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A summary of the actuarial methods and assumptions used in the valuation is presented below:

Cost Method – The actuarial cost method used in this report for determining ERISA contributions is the unit credit method as defined by the Pension Protection Act of 2006.

Asset Method – For ERISA contributions, the market value of assets represents the fair value of assets plus receivable contributions discounted to the valuation date using the prior year's effective interest rate.

Discount Rates – The assumed discount rates on benefits paid in the future are based on the August 2012 PPA Segment rates reflecting the funding stabilization provisions within MAP-21:

<u>Segment</u>	<u>Rate</u>	<u>Applicable to benefit payments made:</u>
1	5.54%	During first 5 years starting from the valuation date.
2	6.85%	During years 6-20 starting from the valuation date.
3	7.52%	During years 21 and beyond starting from the valuation date.

Retirement Age – Normal Retirement Age (or attained age, if later).

Mortality – The 2012 Applicable Mortality table is used.

Withdrawal Rates – None assumed.

Disability Rates – None assumed.

Salaries – Not Applicable.

Social Security Wage Bases – Not Applicable.

Form of Payment – Lump Sum Equivalent of Life Annuity with 10 years certain.

Percent Married – 100% of males and 100% of females were assumed to be married.

Age of Spouse – The spouses are assumed to be the same age.

Expenses – Historically, the plan sponsor has paid administrative expenses outside of the trust. Therefore, no expenses are included in the target normal cost.

ENERFAB, INC. PENSION PLAN NO. 2

EIN/PIN 31-0217488 / 002

Attachment to 2012 Schedule SB, Part V – Summary of Plan Provisions

A summary of the major plan provisions used in the valuation is presented below:

Plan effective date – August 31, 1959

Eligibility – Employees covered by the union agreement between Enerfab, Inc. and Teamsters Local Union No. 1199 with six months of service.

Participation Date – First day of the plan year on or following the date the eligibility requirement is satisfied. Members hired after 7-31-2008 are not eligible to participate in the plan.

Years of Service - Plan year with 1,000 hours. Exclude years before 8/31/1959. Service capped at 50 years.

Definitions:

Normal Retirement Date (NRD) – If hired prior to August 1, 1986, attainment of age 62 and completion of 10 years of service. If hired after August 1, 1986, attainment of age 65 and completion of 10 years of service.

Accrued Benefit – \$33.00 for each year of service from date of employment to date of retirement or termination effective August 1, 2008 and increased by \$1.00 per year effective August 1, 2009, another \$1.00 per year effective August 1, 2010 and another \$1.00 per year effective August 1, 2011.

Eligibility for Benefits:

Normal Retirement – See above

Early Retirement – 15 years of service and age 55.

Postponed Retirement - Retirement after NRD.

<u>Deferred Vested</u> -	<u>Years of Service</u>	<u>Vested Percentage</u>
	Less than 3 years	0
	3 years but less than 4	20
	4 years but less than 5	40
	5 years but less than 6	60
	6 years but less than 7	80
	7 years or more	100

Preretirement Spouse Benefit – Death before retirement with vested benefit, whether in service or not.

Disability Retirement - Termination due to disability (Defined as entitled to Social Security Disability Benefits).

Monthly Benefits Paid Upon the Following Events:

Normal Retirement – Accrued benefit.

Early Retirement – Accrued benefit deferred to normal retirement age. At the member's election, the benefit is payable following his early retirement date and prior to normal retirement age. The benefit payable upon early commencement is equal to the accrued benefit, actuarially reduced.

Postponed Retirement – The larger of Actuarial Equivalent of the prior year end benefit, or Accrued benefit determined by the formula at the end of the current year.

Termination with Deferred Vested Benefit – Accrued benefit deferred to NRA. If terminated with 15 years of service, may receive early retirement pension after age 55.

Death Benefits –

- a) Participant dies in Active Status: A lump sum benefit of \$306 times the number of years of service expected as of the Normal Retirement Date. In addition, if the participant is married at the time of the death, there will be a benefit payable to the surviving spouse equal to 50% of the actuarially equivalent 50% Joint and Survivor Annuity which would have been payable to the participant had he retired on the day he was first eligible to retire.
- b) Participant dies after termination of employment but before the commencement of benefit: A benefit payable to the surviving beneficiary equal to the actuarially equivalent of the benefit which would have been payable to the participant had he retired on the day he was first eligible to retire, but no less than the minimum 50% Joint & Survivor benefit.
- c) After the commencement of payment: depending on the form of payments the participant and the beneficiary elected.

Disability Benefit - the amount of benefit earned to date of disability, unreduced for early retirement, payable as of the anniversary date (08/31) subsequent to termination of employment.

Normal Form of Benefit – 10 years certain and life.

Other Optional Forms – Lump sum (at termination, retirement, death, disability), period certain cash installment, Life Annuity, 5 or 15 year certain and life, 100% or 50% Joint and Survivor.

Qualified Joint and Survivor Option - If a married participant retires under normal, early, disability, or deferred vested retirement provisions and does not elect to the contrary in writing, his/her benefit will be paid under the terms of the qualified joint and survivor option. Under this option, the participant will receive a reduced pension payable for his/her life with payments in the amount of 50% of such reduced pension which will be continued after his/her death to his/her spouse for the spouse's lifetime.

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.

ENERFAB, INC. PENSION PLAN NO. 2**EIN/PIN 31-0217488 / 002****Attachment to 2012 Schedule SB, line 19 - Discounted Employer Contributions**

Valuation Date: 08/31/2012

Effective Interest
Rate: 7.10%Increased Rate for Late
Quarterly Installment: N/A

Contribution Date	Contribution Amount	Discounted Contribution Amount	Plan Year to Which the contribution is Applied
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Total:	\$ 65,352	\$ 62,539	

ENERFAB, INC. PENSION PLAN NO. 2

EIN/PIN 31-0217488 / 002

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	4 years but less than 5	40
	5 years but less than 6	60
	6 years but less than 7	80
	7 years or more	100

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- b) Participant dies after termination of employment but before the commencement of benefit: A benefit payable to the surviving beneficiary equal to the actuarially equivalent of the benefit which would have been payable to the participant had he retired on the day he was first eligible to retire, but no less than the minimum 50% Joint & Survivor benefit.
- c) After the commencement of payment: depending on the form of payments the participant and the beneficiary elected.

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Qualified Joint and Survivor Option - If a married participant retires under normal, early, disability, or deferred vested retirement provisions and does not elect to the contrary in writing, his/her benefit will be paid under the terms of the qualified joint and survivor option. Under this option, the participant will receive a reduced pension payable for his/her life with payments in the amount of 50% of such reduced pension which will be continued after his/her death to his/her spouse for the spouse's lifetime.

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.

ENERFAB, INC. PENSION PLAN NO. 2**EIN/PIN 31-0217488 / 002****Attachment to 2012 Schedule SB, line 32 – Schedule of Amortization
Base****SCHEDULE OF SHORTFALL INSTALLMENTS**

<u>Date Established</u>	<u>Annual Installment</u>	<u>Years Remaining</u>	<u>Balance Outstanding¹</u>
08/31/2006	N/A	1	N/A
08/31/2007	N/A	2	N/A
08/31/2008	12,979	3	36,929
08/31/2009	(5,177)	4	(19,134)
08/31/2010	10,922	5	49,170
08/31/2011	13,145	6	68,616
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Total for bases existing prior to the valuation date	31,869		135,581
08/31/2012	(21,729)	7	(128,027)
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Total for all bases	10,140		7,554

¹ The balance outstanding for each installment is based on the present value using the PPA segment Rates (5.54% for installments to be made during the next five years and 6.85% for the installments to be made during the following two years).