

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 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/13/2013</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>LINCOLN MANUFACTURING OF OHIO 401(K) PROFIT SHARING PLAN & TRUST</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
	1c Effective date of plan <u>01/01/2006</u>	
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>LINCOLN MANUFACTURING OF OHIO</u> <u>777 S WOOSTER AVE</u> <u>STRASBURG, OH 44680</u>	2b Employer Identification Number (EIN) <u>20-0251126</u>	
	2c Sponsor's telephone number <u>330-878-7772</u>	
	2d Business code (see instructions) <u>331200</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.	08/21/2014	BRYAN KELLY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	08/21/2014	BRYAN KELLY
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

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

Form 5500 (2013)
v. 130118

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	164
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	0
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits		6c	0
d Subtotal. Add lines 6a , 6b , and 6c		6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	0
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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 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
		2013
		This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/13/2013

A Name of plan <u>LINCOLN MANUFACTURING OF OHIO 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LINCOLN MANUFACTURING OF OHIO</u>	D Employer Identification Number (EIN) <u>20-0251126</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
<u>MERRILL LYNCH, PIERCE, FENNER</u> <u>13-5674085</u> <u>WORLD FINANCIAL CENTER</u> <u>250 VESEY STREET</u> <u>NEW YORK, NY 10281</u>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) 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 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/13/2013</u>		
A Name of plan LINCOLN MANUFACTURING OF OHIO 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 LINCOLN MANUFACTURING OF OHIO	D Employer Identification Number (EIN) 20-0251126	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1	Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets			
a	Total noninterest-bearing cash	1a	0	0
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)	7	0
	(2) Participant contributions.....	1b(2)	28	0
	(3) Other.....	1b(3)	0	0
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	21123	0
	(2) U.S. Government securities	1c(2)	0	0
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)	0	0
	(B) All other.....	1c(3)(B)	0	0
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)	0	0
	(B) Common.....	1c(4)(B)	0	0
	(5) Partnership/joint venture interests	1c(5)	0	0
	(6) Real estate (other than employer real property).....	1c(6)	0	0
	(7) Loans (other than to participants)	1c(7)	0	0
	(8) Participant loans.....	1c(8)	13464	0
	(9) Value of interest in common/collective trusts	1c(9)	0	0
	(10) Value of interest in pooled separate accounts	1c(10)	0	0
	(11) Value of interest in master trust investment accounts	1c(11)	0	0
	(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	71224	0
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other.....	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)		0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	105846	0

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	105846	0
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	735	
(B) Participants	2a(1)(B)	2939	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3674

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	136	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		136

(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	33	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		33

(3) Rents	2b(3)		0
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	0	
(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		5595
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		9438

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	112883	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		112883
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	2401	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		2401
j Total expenses. Add all expense amounts in column (b) and enter total	2j		115284

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-105846
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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: 415 GROUP, INC

(2) EIN: 34-1341400

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		28
4b		X	

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

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:

0

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)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☐ Yes ☐ No ☐ Not determined

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 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/13/2013

A Name of plan <u>LINCOLN MANUFACTURING OF OHIO 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LINCOLN MANUFACTURING OF OHIO</u>	D Employer Identification Number (EIN) <u>20-0251126</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>16-1470238</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

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
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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): _____

**LINCOLN MANUFACTURING OF OHIO
401(K) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #20-0251126, Plan #001)**

**AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES**

**FOR THE PERIOD ENDED DECEMBER 13, 2013
AND THE YEAR ENDED DECEMBER 31, 2012**

**LINCOLN MANUFACTURING OF OHIO
401(K) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #20-0251126, Plan #001)**

**AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES**

**FOR THE PERIOD ENDED DECEMBER 13, 2013
AND THE YEAR ENDED DECEMBER 31, 2012**

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INDEPENDENT AUDITORS' REPORT

**To the Administrative Committee of the
Lincoln Manufacturing of Ohio 401(k) Profit Sharing Plan and Trust
Strasburg, Ohio**

Report on the Financial Statements

We have audited the accompanying financial statements of the **Lincoln Manufacturing of Ohio 401(k) Profit Sharing Plan and Trust** (Employer ID #20-0251126, Plan #001), which comprise the statements of net assets in liquidation available for benefits as of December 13, 2013 and December 31, 2012, and the related statement of changes in net assets in liquidation available for benefits for the period ended December 13, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

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 audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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 financial statements referred to above present fairly, in all material respects, the net assets in liquidation available for benefits of the Lincoln Manufacturing of Ohio 401(k) Profit Sharing Plan and Trust as of December 13, 2013 and December 31, 2012, and the changes in its net assets in liquidation available for benefits for the period ended December 13, 2013 in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of the Schedule of Delinquent Participant Contributions, Schedule of Assets (Held at End of Period) and Schedule of Reportable Transactions, together referred to as "supplemental information," are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Certified Public Accountants

**Canton, Ohio
August 12, 2014**

**LINCOLN MANUFACTURING OF OHIO
401(K) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #20-0251126, Plan #001)**

**STATEMENTS OF NET ASSETS IN LIQUIDATION
AVAILABLE FOR BENEFITS**

(Form 5500 - Schedule H - Part I)

	<u>December 13, 2013</u>	<u>December 31, 2012</u>
ASSETS:		
Investments, at liquidation value:		
Money market account	\$ -	\$ 21,123
Registered investment companies	<u>-</u>	<u>71,224</u>
Total investments	<u>-</u>	<u>92,347</u>
Receivables:		
Employer	-	7
Employee	-	28
Notes receivable from participants	<u>-</u>	<u>13,464</u>
	<u>-</u>	<u>13,499</u>
Total assets	<u>-</u>	<u>105,846</u>
LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS IN LIQUIDATION AVAILABLE FOR BENEFITS	<u><u>\$ -</u></u>	<u><u>\$ 105,846</u></u>

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

**LINCOLN MANUFACTURING OF OHIO
401(K) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #20-0251126, Plan #001)**

**STATEMENT OF CHANGES IN NET ASSETS
IN LIQUIDATION AVAILABLE FOR BENEFITS**

(Form 5500 - Schedule H - Part II)

	Period Ended December 13, 2013
ADDITIONS TO NET ASSETS IN LIQUIDATION ATTRIBUTED TO:	
Investment income:	
Net appreciation in investments including investment income and realized gains in liquidation value of investments at quoted market prices:	
Registered investment companies	\$ 5,595
Interest:	
Registered investment companies	33
Notes receivable from participants	<u>136</u>
	5,764
Contributions:	
Employer	735
Employees	<u>2,939</u>
	<u>3,674</u>
Total additions	9,438
DEDUCTIONS FROM NET ASSETS IN LIQUIDATION ATTRIBUTED TO:	
Benefits paid to participants	(112,883)
Administrative expenses	<u>(2,401)</u>
Total deductions	<u>(115,284)</u>
NET DECREASE	(105,846)
NET ASSETS IN LIQUIDATION AVAILABLE FOR BENEFITS:	
Beginning of period	<u>105,846</u>
End of period	<u><u>\$ -</u></u>

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

**LINCOLN MANUFACTURING OF OHIO
401(K) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #20-0251126, Plan #001)**

NOTES TO FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED DECEMBER 13, 2013
AND THE YEAR ENDED DECEMBER 31, 2012**

A. DESCRIPTION OF THE PLAN:

The following description of the Lincoln Manufacturing of Ohio 401(k) Profit Sharing Plan and Trust (the “Plan”) provides only general information. Participants should refer to the Plan agreement and Summary Plan Description for a more complete description of the Plan’s provisions.

General – Lincoln Manufacturing of Ohio (the “Company” and “Plan Sponsor”) established the Lincoln Manufacturing of Ohio 401(k) Profit Sharing Plan and Trust (the “Plan”) effective January 1, 2006 and was amended periodically. The Plan was a defined contribution plan that covered substantially all employees of the Company who had attained the age of 21 and had completed three months of service to make elective deferrals and one year of eligible service (1,000 hours) to participate in matching and profit sharing contributions. The Plan was subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). Merrill Lynch Wealth Management (“Merrill Lynch”) was the Plan’s custodian, as so authorized by the Plan Sponsor. Plan assets were held by Merrill Lynch in various separate accounts and investment funds.

Plan Termination – On April 12, 2013, the Company executed a resolution to terminate the Plan. (See Footnote E.)

Contributions – Each participant was permitted to make elective deferrals up to 90% of their compensation, up to the maximum amount permitted by law and not less than 1% of their compensation, as defined by the Plan. Participants who had attained age 50 before the end of the Plan year were eligible to make catch-up contributions. Participants could have also contributed amounts representing distributions from other qualified defined benefit or contribution plans. The Company had the option to make a matching contribution of which the amount was at the discretion of the Company. Effective January 1, 2006, the Company elected to match 25% of the participants’ voluntary contributions to the Plan up to the first 4% of compensation, which resulted in matching contributions of \$735 for the period ended December 13, 2013. The Company also had the option to make a discretionary profit sharing contribution. There was no discretionary profit sharing contribution made for the period ended December 13, 2013. Participants directed the investment of all contributions into certain individual investment options offered by the Plan. All contributions were limited to the maximum allowed as a deduction under the Internal Revenue Code.

As reported in Section IV, Line 4(a) to Schedule H to the Federal Form 5500, the Company failed to transmit to the Plan within the period prescribed in 29 CFR 2510.3-102 of the Department of Labor’s Rules and Regulations, participant contributions totaling \$28 for 2012. This failure was corrected outside the Department of Labor’s Voluntary Correction Program in 2013.

Participant Accounts – An account was maintained in the name of each participant. Each participant’s account was credited with the participant’s contributions and an allocation of the Company’s contributions and Plan earnings. The benefit to which a participant was entitled was the benefit that could have been provided from the participant’s account.

**LINCOLN MANUFACTURING OF OHIO
401(K) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #20-0251126, Plan #001)**

NOTES TO FINANCIAL STATEMENTS

A. DESCRIPTION OF THE PLAN (CONTINUED):

Notes Receivable from Participants – Participants were permitted to borrow from their vested interest of their individual account a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their vested account balance, whichever was less. The loans were secured by the participants' vested account balance. These loans were generally payable in equal installments through payroll deductions. Loan terms generally ranged from 1-5 years or up to 20 years for the purchase of a primary residence.

As of December 13, 2013 and December 31, 2012, no allowance for credit losses was recorded. If a participant did not make a loan repayment and the plan administrator considered the participant loan to be in default, the loan balance would have been reduced, and the delinquent participant note receivable would have been recorded as a benefit payment based on the terms of the Plan Document.

Investment Options – Upon enrollment in the Plan, a participant was responsible for directing employee and employer contributions into various investment options, each with varying investment objectives. The Plan's investment strategies included investments with varying degrees of risk that were subject to the volatility of financial markets. Based on these risks, it was reasonably possible that changes in the values of investment securities would occur in the near term and that such changes could have materially affected the amounts reported in the statements of net assets in liquidation available for benefits. Participants could have changed their investment options any time during the plan year.

Forfeitures – Discretionary profit sharing contributions and matching contributions that were forfeited were allocated to the individual accounts of qualifying participants in a ratio that each qualifying participant's compensation for the plan year bore to the total compensation of all qualifying participants. During the period ended December 13, 2013, forfeitures of \$-0- were allocated to the individual accounts of qualifying participants. As of December 13, 2013 and December 31, 2012, the Plan had no forfeitures available to allocate to the individual accounts of qualifying participants.

Payment of Benefits – On attaining age 59-1/2, retirement, death or disability, the account balance was payable to the participant (or beneficiary, if participant is deceased) in the form of a lump-sum equal to the value of the participant's vested interest in his or her account, or monthly, quarterly or annual installments over a period of not more than the recipient's life expectancy (participant or beneficiary's life expectancies). Upon termination of service, a participant could have elected to receive either a lump-sum distribution, or distributions paid out in installment amounts. In either case, the payments were equal to the value of the participants' vested interest in his or her account. Participants who terminated employment with vested account balances less than \$5,000 had their account distributed. In-service and hardship withdrawals were not permitted under the plan.

**LINCOLN MANUFACTURING OF OHIO
401(K) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #20-0251126, Plan #001)**

NOTES TO FINANCIAL STATEMENTS

A. DESCRIPTION OF THE PLAN (CONTINUED):

Vesting – A participant was fully vested immediately in elective wage deferrals and amounts rolled over from other plans. Vesting for employer matching contributions and employer discretionary profit sharing contributions was as follows:

<u>Years of Service</u>	<u>Vesting %</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Upon death or disability, the participant became 100% vested in employer matching and employer discretionary profit sharing contributions. As of April 12, 2013, the date the decision to terminate the Plan was made, all accounts became 100% vested.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Reporting – The Plan's financial statements and the Annual Return / Report of Employee Benefit Plan - Form 5500 were prepared on the accrual basis of accounting.

Valuation of Investments and Income Recognition – The Plan's investments were stated at liquidation value as determined by the custodian using quoted market prices and other available information. Purchases and sales of securities were recorded on a trade-date basis. Dividends were recorded on the ex-dividend date. Interest income was recorded on the accrual basis. Net appreciation / depreciation included the Plan's gains and losses on investments bought and sold as well as held during the period.

Notes Receivable from Participants – Notes receivable from participants were measured at their unpaid principal balance plus any accrued but unpaid interest.

Payment of Benefits – Benefits were recorded when paid.

Administrative Expenses – The Company has elected to pay certain fees and expenses related to the operation of the Plan. Certain investment management fees, brokerage commissions, and other fees are paid directly by the Plan.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Subsequent Events – The Company evaluated subsequent events through August 12, 2014, which was the date the financial statements were available to be issued.

**LINCOLN MANUFACTURING OF OHIO
401(K) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #20-0251126, Plan #001)**

NOTES TO FINANCIAL STATEMENTS

C. INVESTMENTS:

The following presents investments at December 13, 2013 and December 31, 2012 that represent 5% or more of the Plan's net assets:

	<u>December 13,</u> <u>2013</u>	<u>December 31,</u> <u>2012</u>
BlackRock Ready Assets Prime Money Fund	**	\$ 21,123
BlackRock Global Allocation Fund Class C	**	29,212
BlackRock Large Cap Value Fund Class C	**	7,681
BlackRock International Fund Class C	**	9,573
** not 5% of assets in specified period		

D. FAIR VALUE MEASUREMENTS:

The authoritative accounting guidance establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under the authoritative accounting guidance are described as follows:

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

Level 2 – Inputs other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

For the period ended December 13, 2013 and year ended December 31, 2012, investments were stated at liquidation value (which was also fair value) due to the termination of the Plan.

Registered investment companies: Valued at the closing price reported on the active market on which the individual securities were traded (liquidation value).

Money market account: Valued at cost (liquidation value).

**LINCOLN MANUFACTURING OF OHIO
401(K) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #20-0251126, Plan #001)**

NOTES TO FINANCIAL STATEMENTS

D. FAIR VALUE MEASUREMENTS (CONTINUED):

The preceding methods described may have produced a liquidation value calculation that may not have been indicative of net realizable value or reflective of future liquidation values. Furthermore, although the Plan believed its valuation methods were appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the liquidation value of certain financial instruments could have resulted in a different liquidation value measurement at the reporting date.

The following table sets forth by level, within the liquidation value hierarchy, the Plan's assets at liquidation value as of December 13, 2013:

Assets Measured at Liquidation Value at December 13, 2013:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money Market Account	\$ -	\$ -	\$ -	\$ -
Registered investment companies:				
Blended Fund	-	-	-	-
Allocation Fund	-	-	-	-
International Fund	-	-	-	-
Growth Fund	-	-	-	-
Value Fund	-	-	-	-
Corporate Bonds	-	-	-	-
Government Bonds	-	-	-	-
Total registered investment companies	-	-	-	-
Total assets at fair value	\$ -	\$ -	\$ -	\$ -

**LINCOLN MANUFACTURING OF OHIO
401(K) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #20-0251126, Plan #001)**

NOTES TO FINANCIAL STATEMENTS

D. FAIR VALUE MEASUREMENTS (CONTINUED):

The following table sets forth by level, within the liquidation value hierarchy, the Plan's assets at liquidation value as of December 31, 2012:

Assets Measured at Liquidation Value at December 31, 2012:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money Market Account	\$ 21,123	\$ -	\$ -	\$ 21,123
Registered investment companies:				
Blended Fund	7,643	-	-	7,643
Allocation Fund	3,451	-	-	3,451
International Fund	38,785	-	-	38,785
Growth Fund	9,413	-	-	9,413
Value Fund	7,681	-	-	7,681
Corporate Bonds	784	-	-	784
Government Bonds	<u>3,467</u>	<u>-</u>	<u>-</u>	<u>3,467</u>
Total registered investment companies	<u>71,224</u>	<u>-</u>	<u>-</u>	<u>71,224</u>
Total assets at fair value	<u>\$ 92,347</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,347</u>

E. PLAN TERMINATION:

On April 12, 2013, the Company executed a resolution to terminate the Plan. As a result of terminating the Plan, all participants' account balances automatically became 100% vested. The termination resolution provided that no contributions were to be withheld after April 12, 2013. At that time, the Company directed the custodian to distribute the participants' respective account balances to them. These distributions were completed by October 11, 2013. As such, the Plan has been terminated as of December 13, 2013.

F. INCOME TAX STATUS:

The Plan adopted a non-standardized, prototype plan document sponsored by Paychex, Inc. ("Paychex"), the third party administrator. The prototype plan obtained a determination letter dated March 31, 2008, in which the Internal Revenue Service stated that the prototype plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code ("IRC"). The Plan was amended since receiving the determination letter, however the plan administrator believed that the Plan was operated in compliance with the applicable requirements of the IRC.

**LINCOLN MANUFACTURING OF OHIO
401(K) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #20-0251126, Plan #001)**

NOTES TO FINANCIAL STATEMENTS

F. INCOME TAX STATUS (CONTINUED):

For the period ended December 13, 2013 and the year ended December 31, 2012, the Plan did not obtain a fidelity bond in accordance with ERISA, Title I, Section 412. The Plan has been subsequently terminated and no subsequent bonding has been deemed necessary by the Plan.

Since inception in 2006, the Plan has failed to file the required Form 5500s which it proposes to correct through the IRS Employee Plans Compliance Resolution System and, specifically, the Voluntary Compliance Program (VCP). These audited financial statements are required by the Plan's 2013 Form 5500 and are to be included with its Voluntary Compliance filing. The Company's ERISA attorney expects these matters will ultimately be resolved in a manner that will not adversely impact the Plan's tax exempt status.

The authoritative accounting guidance requires the plan administrator to evaluate uncertain tax positions taken by the Plan. The plan administrator has concluded that as of December 13, 2013, there were no uncertain income tax positions taken or expected to be taken by the Plan. The Plan has not recognized any interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Currently, all unfiled tax years could be open and subject to examination by the Internal Revenue Service.

G. TRANSACTIONS WITH PARTIES-IN-INTEREST:

Certain legal and accounting fees and certain administrative expenses relating to the maintenance of participant eligibility records were absorbed by the Company. Other than described above or pursuant to a trust agreement, the Plan had no agreements or transactions with any parties-in-interest.

Merrill Lynch Wealth Management is the custodian of the Plan and holds all of the Plan's investments. Merrill Lynch Wealth Management is a party-in-interest of the Plan as defined by ERISA Section 3(14), and accordingly investment transactions in the funds are party-in-interest transactions.

H. RISKS AND UNCERTAINTIES:

The Plan invested in various investment securities. Investment securities were exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it was at least reasonably possible that changes in the values of investment securities could have occurred in the near term and that such changes could have materially affected participants' account balances and the amounts reported in the statements of net assets available for benefits.

**LINCOLN MANUFACTURING OF OHIO
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(Employer Federal ID #20-0251126, Plan #001)**

**SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
(Form 5500 - Schedule H - Part IV, Item 4(a))**

(See Independent Auditors' Report)

December 13, 2013

Total that Constitute Nonexempt Prohibited Transactions

Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51	Lost Earnings
**	\$ -	\$ 28	\$ -	\$ 28	\$ 1

** There were no late participant loan repayments included.

**LINCOLN MANUFACTURING OF OHIO
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(Employer Federal ID #20-0251126, Plan #001)**

**SCHEDULE OF ASSETS (HELD AT END OF PERIOD)
(Form 5500 - Schedule H - Part IV, Item 4(i))**

(See Independent Auditors' Report)

December 13, 2013

(a)	Identity of Issue and Description of Investment (b)	Description, including Number of Shares and Interest Rates (c)	Cost (d)	Current Value (e)
	MONEY MARKET ACCOUNT:			
*	BlackRock Ready Assets Prime Money Fund	-	**	\$ -
	REGISTERED INVESTMENT COMPANIES:			
*	Davis New York Venture Fund Class C	-	**	-
*	MFS Total Return Fund Class C	-	**	-
*	BlackRock Global Allocation Fund Class C	-	**	-
*	BlackRock Capital Appreciation Fund Class C	-	**	-
*	BlackRock Value Opportunities Fund Class C	-	**	-
*	JPMorgan Dynamic Small Cap Growth Class C	-	**	-
*	BlackRock Large Cap Core Fund Class C	-	**	-
*	BlackRock Large Cap Value Fund Class C	-	**	-
*	Wells Fargo Advantage Core Bond Fund Class C	-	**	-
*	BlackRock US Government Bond Inv C1	-	**	-
*	BlackRock International Fund Class C	-	**	-
	Total registered investment companies			-
	NOTES RECEIVABLE FROM PARTICIPANTS:		-0-	-
				<u>\$ -</u>

* Indicates a party-in-interest.

** Costs have been omitted due to participant directed transactions under an individual account plan.

**LINCOLN MANUFACTURING OF OHIO
401(K) PROFIT SHARING PLAN AND TRUST
(Employer Federal ID #20-0251126, Plan #001)**

**SCHEDULE OF REPORTABLE TRANSACTIONS
(Form 5500 - Schedule H - Part IV, Line 4(j))**

(See Independent Auditors' Report)

Period Ended December 13, 2013

Identity of party involved (a)	Description of assets (b)	Purchase price (c)
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Category 2:

A series of transactions within the plan year in excess of 5% of the current value of the plan assets

Sales

* Merrill Lynch	BlackRock Ready Assets Prime Money Fund
* Merrill Lynch	BlackRock Global Allocation Fund Class C
* Merrill Lynch	BlackRock Large Cap Value Fund Class C
* Merrill Lynch	BlackRock International Fund Class C

* Identifies parties-in-interest to the Plan.

Selling price (d)	Expenses incurred with transaction (f)	Cost of asset (g)	Current value of asset on transaction date (h)	Net gain or (loss) (i)
\$ 21,670	\$ -	\$ 21,670	\$ 21,670	\$ -
\$ 29,045	\$ -	\$ 27,200	\$ 29,045	\$ 1,845
\$ 9,244	\$ -	\$ 8,301	\$ 9,244	\$ 943
\$ 11,131	\$ -	\$ 10,319	\$ 11,131	\$ 812

**LINCOLN MANUFACTURING OF OHIO
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(Employer Federal ID #20-0251126, Plan #001)**

**SCHEDULE OF REPORTABLE TRANSACTIONS
(Form 5500 - Schedule H - Part IV, Line 4(j))**

(See Independent Auditors' Report)

Period Ended December 13, 2013

Identity of party involved (a)	Description of assets (b)	Purchase price (c)
Category 2:		
A series of transactions within the plan year in excess of 5% of the current value of the plan assets		
Sales		
* Merrill Lynch	BlackRock Ready Assets Prime Money Fund	
* Merrill Lynch	BlackRock Global Allocation Fund Class C	
* Merrill Lynch	BlackRock Large Cap Value Fund Class C	
* Merrill Lynch	BlackRock International Fund Class C	

* Identifies parties-in-interest to the Plan.

Selling price (d)	Expenses incurred with transaction (f)	Cost of asset (g)	Current value of asset on transaction date (h)	Net gain or (loss) (i)
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\$ 29,045	\$ -	\$ 27,200	\$ 29,045	\$ 1,845
\$ 9,244	\$ -	\$ 8,301	\$ 9,244	\$ 943
\$ 11,131	\$ -	\$ 10,319	\$ 11,131	\$ 812