

<div>Form 5500-SF</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>		<div>Short Form Annual Return/Report of Small Employee Benefit Plan</div> <div>This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500-SF.</div>		<div>OMB Nos. 1210-0110 1210-0089</div> <div>2013</div> <div>This Form is Open to Public Inspection</div>	
Part I Annual Report Identification Information					
For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013					
A This return/report is for:		☒ a single-employer plan		☐ a multiple-employer plan (not multiemployer)	
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 Check box if filing under:		☒ Form 5558		☐ automatic extension	
		☐ special extension (enter description)		☐ DFVC program	
Part II Basic Plan Information—enter all requested information					
1a Name of plan			1b Three-digit plan number (PN) ▶		004
PENSION PLAN FOR EMPLOYEES OF TYLINTER, INC. REPRESENTED BY THE UNITED STEELWORKERS OF AMERICA AFL-CIO ON BEHALF OF LOCAL 8573			1c Effective date of plan		08/28/1969
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)			2b Employer Identification Number (EIN)		34-0826607
TYLINTER, INC.			2c Sponsor's telephone number		440-255-9132
8570 TYLER BOULEVARD MENTOR, OH 44060			2d Business code (see instructions)		332900
3a Plan administrator's name and address			3b Administrator's EIN		
☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address			3c Administrator's telephone number		
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.			4b EIN		
a Sponsor's name			4c PN		
5a Total number of participants at the beginning of the plan year			5a		42
b Total number of participants at the end of the plan year			5b		41
c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)			5c		
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)			☒ Yes ☐ No		
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)			☒ Yes ☐ No		
If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.					
c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)?			☒ Yes ☐ No ☐ Not determined		
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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.	09/22/2014	JUDITH OSGOOD		
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator		
SIGN HERE	Filed with authorized/valid electronic signature.	09/22/2014	JUDITH OSGOOD		
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor		
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-SF.

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Part III Financial Information			
7	Plan Assets and Liabilities		
		(a) Beginning of Year	(b) End of Year
a	Total plan assets	7a	741892
b	Total plan liabilities	7b	
c	Net plan assets (subtract line 7b from line 7a)	7c	924754
8	Income, Expenses, and Transfers for this Plan Year		
		(a) Amount	(b) Total
a	Contributions received or receivable from:		
	(1) Employers	8a(1)	91000
	(2) Participants	8a(2)	
	(3) Others (including rollovers)	8a(3)	
b	Other income (loss)	8b	154337
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c	245337
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	53168
e	Certain deemed and/or corrective distributions (see instructions)	8e	
f	Administrative service providers (salaries, fees, commissions)	8f	
g	Other expenses	8g	9307
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h	62475
i	Net income (loss) (subtract line 8h from line 8c)	8i	182862
j	Transfers to (from) the plan (see instructions)	8j	

Part IV Plan Characteristics	
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1B 1I 3D
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions			
10	During the plan year:	Yes	No
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a	X
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b	X
c	Was the plan covered by a fidelity bond?	10c	X
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d	X
e	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	X
f	Has the plan failed to provide any benefit when due under the plan?	10f	X
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	X
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h	
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i	

Part VI Pension Funding Compliance	
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below)
	☒ Yes ☐ No
11a	Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39
	11a 0
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ..
	☐ Yes ☒ No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)	
a	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 letter ruling granting the waiver. Month _____ Day _____ Year _____
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.	
b	Enter the minimum required contribution for this plan year
	12b

c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount).....	12d	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?	☐ Yes ☐ No ☐ N/A	

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?	☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐ Yes ☒ No
c 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.)	
13c(1) Name of plan(s):	13c(2) EIN(s)
	13c(3) PN(s)

Part VIII Trust Information (optional)

14a Name of trust	14b Trust's EIN

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 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 12/31/2013

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

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

A Name of plan <u>PENSION PLAN FOR EMPLOYEES OF TYLINTER, INC. REPRESENTED BY THE UNITED STEELWORKERS OF AMERICA AFL-CIO ON BEHALF OF LOCAL 8573</u>	B Three-digit plan number (PN) ▶ <u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>TYLINTER, INC.</u>	D Employer Identification Number (EIN) <u>34-0826607</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 _____ Day _____ Year _____	
2 Assets:	
a Market value	2a <u>741705</u>
b Actuarial value	2b <u>738870</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>20</u> <u>511233</u>
b For terminated vested participants.....	3b <u>8</u> <u>96592</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>15970</u>
(2) Vested benefits	3c(2) <u>214339</u>
(3) Total active.....	3c(3) <u>14</u> <u>230309</u>
d Total.....	3d <u>42</u> <u>838134</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>6.28</u> %
6 Target normal cost	6 <u>10993</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>09/16/2014</u>
Signature of actuary		Date
<u>THOMAS E. PALMER</u>		<u>14-05892</u>
Type or print name of actuary		Most recent enrollment number
<u>TOWERS WATSON DELAWARE</u>		<u>704-620-6542</u>
Firm name		Telephone number (including area code)
<u>150 NORTH COLLEGE STREET, STE. 3050</u> <u>CHARLOTTE, NC 28202-2173</u>		
Address of the firm		

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>13.14</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		158
b Interest on (a) using prior year's effective interest rate of <u>6.97</u> % except as otherwise provided (see instructions)		11
c Total available at beginning of current plan year to add to prefunding balance		169
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	88.15 %
15 Adjusted funding target attainment percentage	15	88.15 %
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	84.32 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
02/04/2013	5000		08/01/2013	5000	
03/05/2013	5000		09/05/2013	1000	
04/02/2013	5000		10/09/2013	5000	
05/06/2013	5000		11/04/2013	5000	
06/04/2013	5000		12/06/2013	5000	
07/03/2013	5000		08/04/2014	5000	
			Totals ►	18(b)	91000
				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	86434
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)		
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)		
10	Interest on line 9 using prior year's actual return of _____%		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		
	b Interest on (a) using prior year's effective interest rate of _____% except as otherwise provided (see instructions)		
	c Total available at beginning of current plan year to add to prefunding balance		
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)		

Part III Funding Percentages			
14	Funding target attainment percentage	14	%
15	Adjusted funding target attainment percentage	15	%
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	%
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
01/06/2014	5000		07/02/2014	5000	
02/06/2014	5000				
03/04/2014	5000				
04/09/2014	5000				
05/05/2014	5000				
06/09/2014	5000				
			Totals ►	18(b)	18(c)

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	

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: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
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	10993
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment.....	99264		42029
b Waiver amortization installment			0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...		34	53022
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....		36	53022
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	86434
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	33412
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	0
43 Excess installment acceleration amount to be carried over to future plan years		43	0

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22 Description of Weighted Average Retirement Age as of January 1, 2013

See Schedule SB, Part V-Statement of Actuarial Assumptions & Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Plan Name: Pension Plan for Employees of Tyllinter, Inc. Represented by the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied-Industrial and Service Workers Union, AFL-CIO, CLC on Behalf of Local Union 8573
EIN / PN: 34-0826607 / 004
Plan Sponsor: Tyllinter, Inc.
Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis:

- Applicable month September
- Interest rate basis 3-Segment Rates

Interest rates:

	Reflecting MAP-21 Corridors	Not Reflecting MAP-21 Corridors
● First segment rate	4.94%	1.75%
● Second segment rate	6.15%	4.62%
● Third segment rate	6.76%	5.72%
● Effective interest rate	6.28%	4.87%

Inclusion date

Participation in the plan was frozen as of March 31, 2006, and only participants on that date are included in the valuation.

Assumed cost of living adjustments

None.

Administrative expenses

1½% of the market value of assets as of the valuation date, excluding any receivable contributions, is added to the normal cost.

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SCHEDULE SB ATTACHMENTS

Mortality

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

Retirement age

Age 65 with 5 years of vesting service.

Disability rates

1965 Railroad Retirement System with 10-19 years of service.

Disabled mortality

Revenue Ruling 96-7 mortality table for participants disabled after December 31, 1994.

Compensation increases

None.

Future increases in Social Security

None.

Future increases in Maximum Benefits and Plan Compensation Limitations

Accrued benefits projected to be paid in future years are limited to the maximum presently allowed under IRC Section 415. No provision is made for future increases in the maximum annual benefit.

Plan compensation

Not Applicable.

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SCHEDULE SB ATTACHMENTS

Representative termination rates not due to disability, retirement or mortality

Attained Age	Percentage leaving during the year (Scale 155)
20	0.074
25	0.049
30	0.034
35	0.024
40	0.013
45	0.007
50	0.000
55	0.000
60 and over	0.000

Form of payment

Participants are assumed to elect the normal form.

Marriage

For purposes of valuing the pre-retirement surviving spouse's benefit, 80% of male participants and 50% of female participants are assumed to be married with husbands assumed to be three years older than their wives.

Employees

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

Actuarial value of assets

Average of the fair market value of assets on the valuation date and the dates 12 and 24 months before the valuation date, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22) . The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the 2012 plan year.)

The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that

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Plan Sponsor: Tylinter, Inc.

Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.

Participant data

Employee data was supplied by W.S. Tyler.

Benefits not included in valuation

We believe that we have reflected all significant plan provisions in this valuation.

PBGC Premium Funding Target

For purposes of determining the PBGC Premium Funding Target in Section 2.2D, the Alternative Premium Funding Target was determined using the assumptions described above.

Nature of Actuarial Calculations

The results documented in this report are estimates based on data that may be imperfect and on assumptions about future events. Certain plan provisions may be approximated or deemed insignificant and therefore are not valued. Assumptions may be made about participant data or other factors. Reasonable efforts were made in this valuation to ensure that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and not excluded or included inappropriately.

A range of results, different from those presented in this report could be considered reasonable. The numbers are not rounded, but this is for convenience only and should not imply precision, which is not inherent in actuarial calculations. Certain percentages determined in this report, such as the Funding Target Attainment Percentage, are truncated to be consistent with the instructions for Schedule SB of the Form 5500.

The assumptions selected for this valuation other than those prescribed by law, generally reflect long-term average expectations. If overall future plan experience is less favorable than assumed, the relative level of plan costs or contribution requirements determined in this valuation will likely increase in future valuations. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period); and changes in plan provisions or applicable law. It is beyond the scope of this actuarial valuation to analyze the potential range of future pension contributions, but we can do so upon request.

Plan Name:	Pension Plan for Employees of Tylinter, Inc. Represented by the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied-Industrial and Service Workers Union, AFL-CIO, CLC on Behalf of Local Union 8573
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Plan Sponsor:	Tylinter, Inc.
Valuation Date:	January 1, 2013

SCHEDULE SB ATTACHMENTS

Changes in Assumptions and Methods Since Last Actuarial Valuation

- The segment interest rates used to calculate the funding target and target normal cost were updated from an applicable month of September 2011 to September 2012 and the segment interest rate corridors of MAP-21 were applied.
- The required mortality table used to calculate the funding target and target normal cost was updated to include one additional year of projected mortality improvements.

Plan Name: Pension Plan for Employees of Tyllinter, Inc. Represented by the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied-Industrial and Service Workers Union, AFL-CIO, CLC on Behalf of Local Union 8573

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Plan Sponsor: Tyllinter, Inc.

Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Plan Sponsor

Tylinter, Inc.

Plan

Pension Plan for Employees of Tylinter, Inc. Represented by the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied-Industrial and Service Workers Union, AFL-CIO, CLC on Behalf of Local Union 8573

EIN/PN

34-0826607/004

Effective Date and Most Recent Amendment

August 28, 1969 as amended effective March 31, 2006. The Plan Document was restated in September 2011.

Plan Year

The twelve-month period ending December 31.

Coverage and Participation

Participation in the plan was closed to new entrants as of October 23, 2005, and participants in the plan will not accrue any additional benefits after March 31, 2006.

Vesting Service

Years and months from date of employment.

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Plan Sponsor:	Tylinter, Inc.
Valuation Date:	January 1, 2013

SCHEDULE SB ATTACHMENTS

Pension Service

Years and months from date of employment. Service for benefit accruals stops accruing on March 31, 2006.

Accrued Benefit

The benefit calculated as of March 31, 2006, when the Plan was frozen. This monthly benefit is payable according to the following schedule of benefit levels and service maximums (with service accruals stopping on March 31, 2006):

Date of Retirement	Benefit Level	Maximum Service Credited
10/20/1997 to 10/24/1998	\$13.75	35
10/25/1998 to 10/24/1999	\$14.75	35
10/25/1999 to 10/22/2000	\$15.25	35
10/23/2000 and later	\$15.75	35

Normal Retirement

1. Normal Retirement Date: The first of the month coincident with or next following age 65 or the fifth anniversary of employment.
2. Monthly Benefit: Monthly pension benefit determined as of March 31, 2006.

Early Retirement

1. Early Retirement Date: The first of the month coincident with or next following age 60 or 10 years of continuous vesting service.
2. Monthly Benefit: Monthly pension benefit determined as of March 31, 2006, reduced 0.6% for each month of payment before age 65.

Postponed Retirement

1. Postponed Retirement Date: Retirement after the Normal Retirement Date.
2. Monthly Benefit: Monthly pension benefit determined as of March 31, 2006.

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Disability Benefit and Retirement

1. Disability Retirement Date: Retirement upon total and permanent disablement after completing 10 years of continuous vesting service.
2. Monthly Benefit: Monthly pension benefit determined as of March 31, 2006, payable without reduction after six months of disablement. After normal retirement, the benefit becomes the normal retirement benefit (see above).

Vested Benefits Upon Termination of Service

1. Eligibility: Termination for reasons other than death or retirement after completing five years of vesting service.
2. Monthly Benefit: Monthly pension benefit determined as of March 31, 2006. The participant may begin receiving payments at age 60 reduced 0.6% for each month of payment before age 65.

Death Benefits for Participants in Active Service

1. Eligibility: Death after meeting the vesting requirements of the Plan, but prior to the commencement of the retirement benefits, with a surviving spouse.
2. Monthly Benefit: Monthly preretirement spouse benefit of 50% of the participant's benefit determined as of March 31, 2006, payable the later of death or age 60.

Death Benefits for Retired Participants

If the member has a spouse, the standard benefit is converted to a reduced joint and 50% survivor option unless such conversion is waived with the consent of the spouse.

Optional Forms of Retirement Income in Lieu of Normal Form

Preretirement spouse benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the benefit commencement date, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a 100% joint and survivor annuity, a 75% joint and survivor annuity, or (for single participants) a life annuity.

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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.

Changes in Plan Provisions since Last Actuarial Valuation

None.

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EIN / PN: 34-0826607 / 004
Plan Sponsor: Tyllinter, Inc.
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Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Tylinter, Inc.
EIN/PN	34-0826607/004
Plan Name	Pension Plan for Employees of Tylinter, Inc. Represented by the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied-Industrial and Service Workers Union, AFL-CIO, CLC on Behalf of Local Union 8573
Valuation Date	January 1, 2013
Enrolled Actuary	Thomas E. Palmer
Enrollment Number	14-05892

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

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

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26

Schedule of Active Participant Data for Frozen Plans as of January 1, 2013

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

Plan Name:

EIN / PN:

Plan Sponsor:

Valuation Date:

Pension Plan for Employees of Tylinter, Inc. Represented by the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied-Industrial and Service Workers Union, AFL-CIO, CLC on Behalf of Local Union 8573

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Tylinter, Inc.

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Schedule SB, Line 32 Schedule of Amortization Bases as of January 1, 2013

	Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1	Shortfall	01/01/2013	5,573	7	5,573	930
2	Shortfall	01/01/2012	(81,014)	6	(72,777)	(13,750)
3	Shortfall	01/01/2011	51,813	5	38,796	8,525
4	Shortfall	01/01/2010	77,218	4	48,423	12,995
5	Shortfall	01/01/2009	87,880	3	44,614	15,594
6	Shortfall	01/01/2008	106,036	2	34,635	17,735
Total					99,264	42,029

Plan Name:

EIN / PN:

Plan Sponsor:

Valuation Date:

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SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	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 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 12/31/2013

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

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

A Name of plan Pension Plan for Employees of Tylinter, Inc.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">B Three-digit plan number (PN) ►</td> <td style="width: 40%; text-align: center;">004</td> </tr> <tr> <td colspan="2">D Employer Identification Number (EIN) 34-0826607</td> </tr> </table>	B Three-digit plan number (PN) ►	004	D Employer Identification Number (EIN) 34-0826607	
B Three-digit plan number (PN) ►	004				
D Employer Identification Number (EIN) 34-0826607					
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Tylinter, Inc.					
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ Other F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500					

Part I Basic Information			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2013</u>			
2 Assets:			
a Market value	2a		741,705
b Actuarial value	2b		738,870
3 Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	20	511,233
b For terminated vested participants	3b	8	96,592
c For active participants:			
(1) Non-vested benefits	3c(1)		15,970
(2) Vested benefits	3c(2)		214,339
(3) Total active	3c(3)	14	230,309
d Total	3d	42	838,134
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		6.28 %
6 Target normal cost	6		10,993

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	<div style="text-align: center; font-size: 2em; margin-bottom: 10px;">TP</div> Signature of actuary Thomas E. Palmer Type or print name of actuary Towers Watson Delaware Firm name 150 North College Street, Ste. 3050 Charlotte NC 28202-2173 Address of the firm	<div style="text-align: center; font-size: 1.5em; margin-bottom: 10px;">09/16/2014</div> Date 14-05892 Most recent enrollment number (704) 620-6542 Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>13.14</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		158
b Interest on (a) using prior year's effective interest rate of <u>6.97</u> % except as otherwise provided (see instructions)		11
c Total available at beginning of current plan year to add to prefunding balance		169
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	88.15 %
15 Adjusted funding target attainment percentage	15	88.15 %
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	84.32 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
02/04/2013	5,000		08/01/2013	5,000	
03/05/2013	5,000		09/05/2013	1,000	
04/02/2013	5,000		10/09/2013	5,000	
05/06/2013	5,000		11/04/2013	5,000	
06/04/2013	5,000		12/06/2013	5,000	
07/03/2013	5,000		08/04/2014	5,000	
Totals ▶			18(b)	91,000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a
b Contributions made to avoid restrictions adjusted to valuation date	19b
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 86,434

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

Liquidity shortfall as of end of quarter of this plan year

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

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

21 Discount rate:			
a Segment rates:	1st segment: 4.94 %	2nd segment: 6.15 %	3rd segment: 6.76 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
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	10,993
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	99,264	42,029	
b Waiver amortization installment		0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..		34	53,022
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)		36	53,022
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)		37	86,434
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	33,412
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	0
43 Excess installment acceleration amount to be carried over to future plan years		43	0

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22 Description of Weighted Average Retirement Age as of January 1, 2013

See Schedule SB, Part V-Statement of Actuarial Assumptions & Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

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Plan Sponsor: Tyllinter, Inc.
Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26

Schedule of Active Participant Data for Frozen Plans as of January 1, 2013

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

Plan Name:

EIN / PN:

Plan Sponsor:

Valuation Date:

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Tylinter, Inc.

January 1, 2013

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Schedule SB, Line 32 Schedule of Amortization Bases as of January 1, 2013

	Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
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4	Shortfall	01/01/2010	77,218	4	48,423	12,995
5	Shortfall	01/01/2009	87,880	3	44,614	15,594
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Total					99,264	42,029

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January 1, 2013

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Schedule SB – Statement by Enrolled Actuary

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Enrolled Actuary	Thomas E. Palmer
Enrollment Number	14-05892

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

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

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis:

- Applicable month September
- Interest rate basis 3-Segment Rates

Interest rates:

	Reflecting MAP-21 Corridors	Not Reflecting MAP-21 Corridors
● First segment rate	4.94%	1.75%
● Second segment rate	6.15%	4.62%
● Third segment rate	6.76%	5.72%
● Effective interest rate	6.28%	4.87%

Inclusion date

Participation in the plan was frozen as of March 31, 2006, and only participants on that date are included in the valuation.

Assumed cost of living adjustments

None.

Administrative expenses

1½% of the market value of assets as of the valuation date, excluding any receivable contributions, is added to the normal cost.

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Mortality

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

Retirement age

Age 65 with 5 years of vesting service.

Disability rates

1965 Railroad Retirement System with 10-19 years of service.

Disabled mortality

Revenue Ruling 96-7 mortality table for participants disabled after December 31, 1994.

Compensation increases

None.

Future increases in Social Security

None.

Future increases in Maximum Benefits and Plan Compensation Limitations

Accrued benefits projected to be paid in future years are limited to the maximum presently allowed under IRC Section 415. No provision is made for future increases in the maximum annual benefit.

Plan compensation

Not Applicable.

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Representative termination rates not due to disability, retirement or mortality

Attained Age	Percentage leaving during the year (Scale 155)
20	0.074
25	0.049
30	0.034
35	0.024
40	0.013
45	0.007
50	0.000
55	0.000
60 and over	0.000

Form of payment

Participants are assumed to elect the normal form.

Marriage

For purposes of valuing the pre-retirement surviving spouse's benefit, 80% of male participants and 50% of female participants are assumed to be married with husbands assumed to be three years older than their wives.

Employees

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

Actuarial value of assets

Average of the fair market value of assets on the valuation date and the dates 12 and 24 months before the valuation date, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22) . The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the 2012 plan year.)

The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that

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SCHEDULE SB ATTACHMENTS

reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.

Participant data

Employee data was supplied by W.S. Tyler.

Benefits not included in valuation

We believe that we have reflected all significant plan provisions in this valuation.

PBGC Premium Funding Target

For purposes of determining the PBGC Premium Funding Target in Section 2.2D, the Alternative Premium Funding Target was determined using the assumptions described above.

Nature of Actuarial Calculations

The results documented in this report are estimates based on data that may be imperfect and on assumptions about future events. Certain plan provisions may be approximated or deemed insignificant and therefore are not valued. Assumptions may be made about participant data or other factors. Reasonable efforts were made in this valuation to ensure that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and not excluded or included inappropriately.

A range of results, different from those presented in this report could be considered reasonable. The numbers are not rounded, but this is for convenience only and should not imply precision, which is not inherent in actuarial calculations. Certain percentages determined in this report, such as the Funding Target Attainment Percentage, are truncated to be consistent with the instructions for Schedule SB of the Form 5500.

The assumptions selected for this valuation other than those prescribed by law, generally reflect long-term average expectations. If overall future plan experience is less favorable than assumed, the relative level of plan costs or contribution requirements determined in this valuation will likely increase in future valuations. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period); and changes in plan provisions or applicable law. It is beyond the scope of this actuarial valuation to analyze the potential range of future pension contributions, but we can do so upon request.

Plan Name:	Pension Plan for Employees of Tyllinter, Inc. Represented by the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied-Industrial and Service Workers Union, AFL-CIO, CLC on Behalf of Local Union 8573
EIN / PN:	34-0826607 / 004
Plan Sponsor:	Tyllinter, Inc.
Valuation Date:	January 1, 2013

SCHEDULE SB ATTACHMENTS

Changes in Assumptions and Methods Since Last Actuarial Valuation

- The segment interest rates used to calculate the funding target and target normal cost were updated from an applicable month of September 2011 to September 2012 and the segment interest rate corridors of MAP-21 were applied.
- The required mortality table used to calculate the funding target and target normal cost was updated to include one additional year of projected mortality improvements.

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EIN / PN: 34-0826607 / 004

Plan Sponsor: Tyllinter, Inc.

Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Plan Sponsor

Tylinter, Inc.

Plan

Pension Plan for Employees of Tylinter, Inc. Represented by the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied-Industrial and Service Workers Union, AFL-CIO, CLC on Behalf of Local Union 8573

EIN/PN

34-0826607/004

Effective Date and Most Recent Amendment

August 28, 1969 as amended effective March 31, 2006. The Plan Document was restated in September 2011.

Plan Year

The twelve-month period ending December 31.

Coverage and Participation

Participation in the plan was closed to new entrants as of October 23, 2005, and participants in the plan will not accrue any additional benefits after March 31, 2006.

Vesting Service

Years and months from date of employment.

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SCHEDULE SB ATTACHMENTS

Pension Service

Years and months from date of employment. Service for benefit accruals stops accruing on March 31, 2006.

Accrued Benefit

The benefit calculated as of March 31, 2006, when the Plan was frozen. This monthly benefit is payable according to the following schedule of benefit levels and service maximums (with service accruals stopping on March 31, 2006):

Date of Retirement	Benefit Level	Maximum Service Credited
10/20/1997 to 10/24/1998	\$13.75	35
10/25/1998 to 10/24/1999	\$14.75	35
10/25/1999 to 10/22/2000	\$15.25	35
10/23/2000 and later	\$15.75	35

Normal Retirement

1. Normal Retirement Date: The first of the month coincident with or next following age 65 or the fifth anniversary of employment.
2. Monthly Benefit: Monthly pension benefit determined as of March 31, 2006.

Early Retirement

1. Early Retirement Date: The first of the month coincident with or next following age 60 or 10 years of continuous vesting service.
2. Monthly Benefit: Monthly pension benefit determined as of March 31, 2006, reduced 0.6% for each month of payment before age 65.

Postponed Retirement

1. Postponed Retirement Date: Retirement after the Normal Retirement Date.
2. Monthly Benefit: Monthly pension benefit determined as of March 31, 2006.

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Disability Benefit and Retirement

1. Disability Retirement Date: Retirement upon total and permanent disablement after completing 10 years of continuous vesting service.
2. Monthly Benefit: Monthly pension benefit determined as of March 31, 2006, payable without reduction after six months of disablement. After normal retirement, the benefit becomes the normal retirement benefit (see above).

Vested Benefits Upon Termination of Service

1. Eligibility: Termination for reasons other than death or retirement after completing five years of vesting service.
2. Monthly Benefit: Monthly pension benefit determined as of March 31, 2006. The participant may begin receiving payments at age 60 reduced 0.6% for each month of payment before age 65.

Death Benefits for Participants in Active Service

1. Eligibility: Death after meeting the vesting requirements of the Plan, but prior to the commencement of the retirement benefits, with a surviving spouse.
2. Monthly Benefit: Monthly preretirement spouse benefit of 50% of the participant's benefit determined as of March 31, 2006, payable the later of death or age 60.

Death Benefits for Retired Participants

If the member has a spouse, the standard benefit is converted to a reduced joint and 50% survivor option unless such conversion is waived with the consent of the spouse.

Optional Forms of Retirement Income in Lieu of Normal Form

Preretirement spouse benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the benefit commencement date, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a 100% joint and survivor annuity, a 75% joint and survivor annuity, or (for single participants) a life annuity.

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SCHEDULE SB ATTACHMENTS

Maximum on Benefits and Pay

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

Changes in Plan Provisions since Last Actuarial Valuation

None.

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