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| Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation | Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p> | OMB Nos. 1210-0110 1210-0089 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>12/31/2013</u> | |
| A This return/report is for: | <input type="checkbox"/> a multiemployer plan; <input checked="" type="checkbox"/> a multiple-employer plan; or <input type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____ |
| B This return/report is: | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report; <input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months). |
| C If the plan is a collectively-bargained plan, check here. | <input type="checkbox"/> |
| D Check box if filing under: | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program; <input type="checkbox"/> special extension (enter description) |

| | | | | | | | | | | | |
|--|--|--|------------|---|--|---|--|---|--|---|--|
| Part II | Basic Plan Information —enter all requested information | | | | | | | | | | |
| 1a Name of plan <u>COLUMBIA MACHINE, INC. RETIREMENT PLAN & TRUST</u> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>003</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/24/1966</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>91-0600653</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>360-694-1501</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>333200</u></td> </tr> </table> | 1b Three-digit plan number (PN) ▶ | <u>003</u> | 1c Effective date of plan <u>01/24/1966</u> | | 2b Employer Identification Number (EIN) <u>91-0600653</u> | | 2c Sponsor's telephone number <u>360-694-1501</u> | | 2d Business code (see instructions) <u>333200</u> | |
| 1b Three-digit plan number (PN) ▶ | <u>003</u> | | | | | | | | | | |
| 1c Effective date of plan <u>01/24/1966</u> | | | | | | | | | | | |
| 2b Employer Identification Number (EIN) <u>91-0600653</u> | | | | | | | | | | | |
| 2c Sponsor's telephone number <u>360-694-1501</u> | | | | | | | | | | | |
| 2d Business code (see instructions) <u>333200</u> | | | | | | | | | | | |
| 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>COLUMBIA MACHINE, INC.</u> <u>107 GRAND BLVD.</u> <u>P.O. BOX 8950</u> <u>VANCOUVER, WA 98668</u> | <u>107 GRAND BLVD.</u> <u>P.O. BOX 8950</u> <u>VANCOUVER, WA 98668</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. | 09/30/2014 | WINSTON ASAI |
| | Signature of plan administrator | Date | Enter name of individual signing as plan administrator |
| SIGN HERE | Filed with authorized/valid electronic signature. | 09/30/2014 | WINSTON ASAI |
| | Signature of employer/plan sponsor | Date | Enter name of individual signing as employer or plan sponsor |
| SIGN HERE | | | |
| | Signature of DFE | Date | Enter name of individual signing as DFE |
| Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional) | | | Preparer's telephone number (optional) |

| | | | |
|--|--|---|-----|
| 3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> 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 | 533 |
| 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 | 399 |
| b Retired or separated participants receiving benefits | | 6b | 3 |
| c Other retired or separated participants entitled to future benefits..... | | 6c | 140 |
| d Subtotal. Add lines 6a , 6b , and 6c | | 6d | 542 |
| e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | | 6e | 0 |
| f Total. Add lines 6d and 6e | | 6f | 542 |
| g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | | 6g | 542 |
| 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 2H | | | |
| 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) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor | | 9b Plan benefit arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> 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) <input checked="" type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | | b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input checked="" type="checkbox"/> <u>1</u> A (Insurance Information) (4) <input checked="" type="checkbox"/> C (Service Provider Information) (5) <input type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> G (Financial Transaction Schedules) | |

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| SCHEDULE A (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small> | Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2). | OMB No. 1210-0110 <hr/> 2013 <hr/> 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 | | |
| A Name of plan COLUMBIA MACHINE, INC. RETIREMENT PLAN & TRUST | B Three-digit plan number (PN) ► | 003 |
| | | |
| C Plan sponsor's name as shown on line 2a of Form 5500 COLUMBIA MACHINE, INC. | D Employer Identification Number (EIN) 91-0600653 | |

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

| |
|--------------------------------|
| 1 Coverage Information: |
|--------------------------------|

(a) Name of insurance carrier

PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY

| (b) EIN | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year | |
|------------|---------------|---------------------------------------|---|-------------------------|------------|
| | | | | (f) From | (g) To |
| 06-1050034 | 93629 | 040332 | 542 | 01/01/2013 | 12/31/2013 |

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

| | |
|---|--------------------------------------|
| (a) Total amount of commissions paid | (b) Total amount of fees paid |
| | |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end **4** 12147173**5** Current value of plan's interest under this contract in separate accounts at year end **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ GUARANTEED GENERAL ACCOUNT CONTRACT**b** Balance at the end of the previous year **7b** 12279984**c** Additions: (1) Contributions deposited during the year **7c(1)** 520671(2) Dividends and credits **7c(2)**(3) Interest credited during the year **7c(3)** 317337(4) Transferred from separate account **7c(4)**(5) Other (specify below) **7c(5)** 2169729

▶ LOAN REPAYMENTS, TRANSFERS IN, MISCELLANEOUS IN

(6) Total additions **7c(6)** 3007737**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 15287721**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 1434399(2) Administration charge made by carrier **7e(2)** 528(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)** 1705621

▶ LOAN INITIATIONS, TRANSFERS OUT, MISCELLANEOUS OUT, FORFEITURE DEBITS

(5) Total deductions **7e(5)** 3140548**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 12147173

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

| | | | |
|---|-----------------|-----------------|--|
| a Premiums: (1) Amount received..... | 9a(1) | | |
| (2) Increase (decrease) in amount due but unpaid..... | 9a(2) | | |
| (3) Increase (decrease) in unearned premium reserve | 9a(3) | | |
| (4) Earned ((1) + (2) - (3))..... | | 9a(4) | |
| b Benefit charges (1) Claims paid..... | 9b(1) | | |
| (2) Increase (decrease) in claim reserves..... | 9b(2) | | |
| (3) Incurred claims (add (1) and (2))..... | | 9b(3) | |
| (4) Claims charged | | 9b(4) | |
| c Remainder of premium: (1) Retention charges (on an accrual basis) -- | | | |
| (A) Commissions | 9c(1)(A) | | |
| (B) Administrative service or other fees..... | 9c(1)(B) | | |
| (C) Other specific acquisition costs | 9c(1)(C) | | |
| (D) Other expenses..... | 9c(1)(D) | | |
| (E) Taxes | 9c(1)(E) | | |
| (F) Charges for risks or other contingencies..... | 9c(1)(F) | | |
| (G) Other retention charges | 9c(1)(G) | | |
| (H) Total retention | | 9c(1)(H) | |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)..... | | 9c(2) | |
| d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement | | 9d(1) | |
| (2) Claim reserves | | 9d(2) | |
| (3) Other reserves..... | | 9d(3) | |
| e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)..... | | 9e | |

10 Nonexperience-rated contracts:

| | | |
|--|------------|--|
| a Total premiums or subscription charges paid to carrier | 10a | |
| b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount..... | 10b | |

Specify nature of costs ▶

Part IV Provision of Information

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

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

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| 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 12/31/2013

| | |
|--|--|
| A Name of plan <u>COLUMBIA MACHINE, INC. RETIREMENT PLAN & TRUST</u> | B Three-digit plan number (PN) <u>003</u> |
| C Plan sponsor's name as shown on line 2a of Form 5500 <u>COLUMBIA MACHINE, INC.</u> | D Employer Identification Number (EIN) <u>91-0600653</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>THE PRUDENTIAL INSURANCE COMPANY</u> <u>30 STRANTON OFFICE PARK</u> <u>STRANTON, PA 18507</u> |
| <u>22-1211670</u> |

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

CHUCK'S PRODUCE

13215 SE MILL PLAIN BLVD
VANCOUVER, WA 98684

27-0364317

| (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? |
|---------------------------|---|---|--|--|---|--|
| 38 | NONE | 2682 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |

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

THE PRUDENTIAL INSURANCE COMPANY

30 SCRANTON OFFICE PARK
SCRANTON, PA 18507

22-1211670

| (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? |
|---------------------------|---|---|--|--|---|--|
| 14 37 49 50 | NONE | 5684 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | 0 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> |

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

JONES & ROTH

432 WEST 11TH AVENUE
EUGENE, OR 97401

93-0819646

| (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? |
|---------------------------|---|---|--|--|---|--|
| 10 | NONE | 7446 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |

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)

KMS FINANCIAL SERVICES, INC.

2001 SIXTH AVENUE, SUITE 2801
SEATTLE, WA 98121

91-0850651

| (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? |
|---------------------------|---|---|--|--|---|--|
| 14 16 27 38 | NONE | 75109 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |

(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 <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | | Yes <input type="checkbox"/> No <input type="checkbox"/> |

(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 <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | | Yes <input type="checkbox"/> No <input type="checkbox"/> |

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 |
|---|---|---|
| THE PRUDENTIAL INSURANCE COMPANY | 61 72 | 0 |

| (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. |
|---|--|
| PRUDENTIAL INVESTMENTS, LLC. 22-3468527 | 27.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2013 TO 12/31/2013. PRU JENN NAT RESOURCES R. |

| (a) Enter service provider name as it appears on line 2 | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation |
|---|---|---|
| THE PRUDENTIAL INSURANCE COMPANY | 61 72 | 0 |

| (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. |
|---|--|
| PRUDENTIAL INVESTMENTS, LLC 22-3468527 | 27.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2013 TO 12/31/2013. PRU JENN EQUITY OPP A |

| (a) Enter service provider name as it appears on line 2 | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation |
|---|---|---|
| PRUDENTIAL RETIREMENT INSURANCE | 15 64 | 0 |

| (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. |
|---|--|
| PRUDENTIAL RETIREMENT INSURANCE 06-1050034 | 25.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2013 TO 12/31/2013. GUARANTEED INCOME FUND. |

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 |
|--|-------------------------------|---|
| | | |
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| | | |
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| | | |
| | | |
| | | |
| | | |

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small> | Financial Information 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 |
|--|--|---|

| | | |
|--|---|---------------------------------------|
| For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013 | | |
| A Name of plan COLUMBIA MACHINE, INC. RETIREMENT PLAN & TRUST | B Three-digit plan number (PN) ► | 003 |
| C Plan sponsor's name as shown on line 2a of Form 5500 COLUMBIA MACHINE, INC. | D Employer Identification Number (EIN) 91-0600653 | |

| 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 | | |
| b | Receivables (less allowance for doubtful accounts): | | | |
| | (1) Employer contributions | 1b(1) | | 10725 |
| | (2) Participant contributions | 1b(2) | | |
| | (3) Other | 1b(3) | | |
| c | General investments: | | | |
| | (1) Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| | (2) U.S. Government securities | 1c(2) | | |
| | (3) Corporate debt instruments (other than employer securities): | | | |
| | (A) Preferred | 1c(3)(A) | | |
| | (B) All other | 1c(3)(B) | | |
| | (4) Corporate stocks (other than employer securities): | | | |
| | (A) Preferred | 1c(4)(A) | | |
| | (B) Common | 1c(4)(B) | | |
| | (5) Partnership/joint venture interests | 1c(5) | | |
| | (6) Real estate (other than employer real property) | 1c(6) | | |
| | (7) Loans (other than to participants) | 1c(7) | | |
| | (8) Participant loans | 1c(8) | 885644 | 833354 |
| | (9) Value of interest in common/collective trusts | 1c(9) | | |
| | (10) Value of interest in pooled separate accounts | 1c(10) | | |
| | (11) Value of interest in master trust investment accounts | 1c(11) | | |
| | (12) Value of interest in 103-12 investment entities | 1c(12) | | |
| | (13) Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 40541753 | 47812820 |
| | (14) Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | 12279984 | 12147173 |
| | (15) Other | 1c(15) | | |

1d Employer-related investments:

| | | (a) Beginning of Year | (b) End of Year |
|--|--------------|-----------------------|-----------------|
| (1) Employer securities | 1d(1) | | |
| (2) Employer real property | 1d(2) | | |
| e Buildings and other property used in plan operation | 1e | | |
| f Total assets (add all amounts in lines 1a through 1e) | 1f | 53707381 | 60804072 |

Liabilities

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

Net Assets

| | | | |
|---|-----------|----------|----------|
| l Net assets (subtract line 1k from line 1f) | 1l | 53707381 | 60804072 |
|---|-----------|----------|----------|

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) | 901707 | |
| (B) Participants | 2a(1)(B) | 1872439 | |
| (C) Others (including rollovers) | 2a(1)(C) | 132113 | |
| (2) Noncash contributions | 2a(2) | | |
| (3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2) | 2a(3) | | 2906259 |

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

| | | | |
|--|-----------------|--------|--------|
| (A) Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | | |
| (B) U.S. Government securities | 2b(1)(B) | | |
| (C) Corporate debt instruments | 2b(1)(C) | | |
| (D) Loans (other than to participants) | 2b(1)(D) | | |
| (E) Participant loans | 2b(1)(E) | 43854 | |
| (F) Other | 2b(1)(F) | 317337 | |
| (G) Total interest. Add lines 2b(1)(A) through (F) | 2b(1)(G) | | 361191 |

| | | | |
|---|-----------------|--------|--------|
| (2) Dividends: (A) Preferred stock | 2b(2)(A) | | |
| (B) Common stock | 2b(2)(B) | | |
| (C) Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 570039 | |
| (D) Total dividends. Add lines 2b(2)(A) , (B) , and (C) | 2b(2)(D) | | 570039 |

| | | | |
|-----------------|--------------|--|--|
| (3) Rents | 2b(3) | | |
|-----------------|--------------|--|--|

| | | | |
|---|-----------------|--|---|
| (4) Net gain (loss) on sale of assets: (A) Aggregate proceeds | 2b(4)(A) | | |
| (B) Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| (C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result | 2b(4)(C) | | 0 |

| | | | |
|--|-----------------|--|---|
| (5) Unrealized appreciation (depreciation) of assets: (A) Real estate | 2b(5)(A) | | |
| (B) Other | 2b(5)(B) | | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) | 2b(5)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | 7965267 |
| c Other income | 2c | | |
| d Total income. Add all income amounts in column (b) and enter total | 2d | | 11802756 |

Expenses

| | | | |
|--|-------|---------|---------|
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 4563556 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | | |
| (3) Other | 2e(3) | | |
| (4) Total benefit payments. Add lines 2e(1) through (3) | 2e(4) | | 4563556 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 62656 |
| h Interest expense | 2h | | |
| i Administrative expenses: (1) Professional fees | 2i(1) | 7445 | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Investment advisory and management fees | 2i(3) | 63392 | |
| (4) Other | 2i(4) | 9016 | |
| (5) Total administrative expenses. Add lines 2i(1) through (4) | 2i(5) | | 79853 |
| j Total expenses. Add all expense amounts in column (b) and enter total | 2j | | 4706065 |

Net Income and Reconciliation

| | | | |
|--|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d | 2k | | 7096691 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | |
| (2) From this plan | 2l(2) | | |

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: JONES & ROTH, P.C.

(2) EIN: 93-0819646

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

| | Yes | No | Amount |
|----|-----|----|--------|
| 4a | | X | |
| 4b | | X | |

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

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

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

| 5b(1) Name of plan(s) | 5b(2) EIN(s) | 5b(3) PN(s) |
|-----------------------|--------------|-------------|
| | | |
| | | |
| | | |
| | | |

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. |
|---|--|--|

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

| | |
|--|--|
| A Name of plan <u>COLUMBIA MACHINE, INC. RETIREMENT PLAN & TRUST</u> | B Three-digit plan number (PN) ▶ <u>003</u> |
| C Plan sponsor's name as shown on line 2a of Form 5500 <u>COLUMBIA MACHINE, INC.</u> | D Employer Identification Number (EIN) <u>91-0600653</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 | <u>0</u> |
| 2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>22-1211670</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)? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> 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? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> 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? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|--|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

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

| | | |
|--|------------------------------|-----------------------------|
| 10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 11 a Does the ESOP hold any preferred stock? | <input type="checkbox"/> Yes | <input type="checkbox"/> 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.) | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 12 Does the ESOP hold any stock that is not readily tradable on an established securities market? | <input type="checkbox"/> Yes | <input type="checkbox"/> 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): _____

**COLUMBIA MACHINE, INC. 401(k)
RETIREMENT PLAN AND TRUST**

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE**

For the Years Ended December 31, 2013 and 2012

Jones & Roth

CPAs & Business Advisors

COLUMBIA MACHINE, INC. 401(k) RETIREMENT PLAN AND TRUST
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE
For the Years Ended December 31, 2013 and 2012

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INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrative Committee
Columbia Machine, Inc. 401(k) Retirement Plan and Trust
Vancouver, Washington

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Columbia Machine, Inc. 401(k) Retirement Plan and Trust, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7, which was certified by Prudential Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

The Right People Beside You.

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Other Matter

The supplemental schedule, as listed in the table of contents, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Jones & Roth P.C.

Jones & Roth, P.C.
Hillsboro, Oregon
September 15, 2014

FINANCIAL STATEMENTS

COLUMBIA MACHINE, INC. 401(k) RETIREMENT PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2013 and 2012

| | <u>2013</u> | <u>2012</u> |
|---|----------------------|----------------------|
| Assets | | |
| Investments, at fair value | | |
| Registered investment companies | \$ 47,812,820 | \$ 40,541,753 |
| Funds held in insurance company general account (unallocated contract) | <u>12,147,173</u> | <u>12,279,984</u> |
| Total investments, at fair value | <u>59,959,993</u> | <u>52,821,737</u> |
| Receivables | | |
| Notes receivable from participants | 833,354 | 885,644 |
| Employer contribution receivable | <u>10,725</u> | <u>-</u> |
| Total receivables | <u>844,079</u> | <u>885,644</u> |
| Net assets available for benefits | <u>\$ 60,804,072</u> | <u>\$ 53,707,381</u> |

The accompanying notes are an integral part of these statements.

COLUMBIA MACHINE, INC. 401(k) RETIREMENT PLAN AND TRUST
 STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
 For the Years Ended December 31, 2013 and 2012

| | <u>2013</u> | <u>2012</u> |
|---|----------------------|----------------------|
| Additions to net assets attributed to | | |
| Investment income: | | |
| Net appreciation in fair value of investments | \$ 7,905,655 | \$ 4,939,224 |
| Interest on funds held in insurance company general account | 317,337 | 346,062 |
| Dividends | 570,039 | 634,853 |
| Other | <u>59,612</u> | <u>40,425</u> |
| Total investment income | <u>8,852,643</u> | <u>5,960,564</u> |
| Interest on notes receivable from participants | <u>43,854</u> | <u>46,516</u> |
| Contributions: | | |
| Participant contributions | 1,872,439 | 1,804,598 |
| Employer contributions | 901,707 | 670,749 |
| Rollover contributions | <u>132,113</u> | <u>126,647</u> |
| Total contributions | <u>2,906,259</u> | <u>2,601,994</u> |
| Total additions | <u>11,802,756</u> | <u>8,609,074</u> |
| Deductions from net assets attributed to | | |
| Benefits paid to participants | 4,563,556 | 4,111,428 |
| Deemed distributions of participant loans | 62,656 | 6,997 |
| Administrative expenses | <u>79,853</u> | <u>29,511</u> |
| Total deductions | <u>4,706,065</u> | <u>4,147,936</u> |
| Net increase in net assets available for benefits | 7,096,691 | 4,461,138 |
| Net assets available for benefits, beginning of year | <u>53,707,381</u> | <u>49,246,243</u> |
| Net assets available for benefits, end of year | <u>\$ 60,804,072</u> | <u>\$ 53,707,381</u> |

The accompanying notes are an integral part of these statements.

COLUMBIA MACHINE, INC. 401(k) RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS

1. Plan Description

The following description of the Columbia Machine, Inc. 401(k) Retirement Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan sponsored by Columbia Machine, Inc. and Columbia/Okura LLC (the Employers). Columbia/Okura LLC is a joint venture, limited liability corporation formed by Columbia Machine, Inc. and Okura USA, Inc. The Plan was established to provide retirement benefits to the employees and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Prudential Trust Company (Prudential) is the Plan's trustee and record keeper.

Eligibility

Employees of the Employers are eligible to participate in the Plan if they satisfy all of the following: (a) completed six months of service and receive compensation from the Employers; (b) are not a nonresident alien who receives no earned income from the Employers, which constitutes income from sources in the United States; (c) are not included in a collective bargaining unit; (d) are not temporary employees or employees who are hired on contract for a special project; and (e) are not an employee of an employer that is a member of a controlled group or affiliate service group of the Employers.

Contributions

Participants may elect to contribute up to 100 percent of their pre-tax eligible compensation as defined in the Plan up to the maximum allowable limitations under the Internal Revenue Code (IRC). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified benefit or defined contribution plans. The Employers have the discretion to make contributions to the Plan. The Employers make two types of contributions - an employer match, which is not subject to vesting, and a profit sharing contribution which is subject to vesting. Both contribution types are discretionary. In May 2009, the Employers suspended both contributions to the Plan. For the years ended December 31, 2013 and 2012, the Employers made a match contribution of 50 percent of the first 4 percent of salary deferred. For the year ended December 31, 2013, the Employers made a profit sharing contribution of 2 percent of eligible compensation earned in 2013. For the year ended December 31, 2012, the Employers made a profit sharing contribution of 2 percent of eligible compensation earned during the period beginning May 28, 2012 through the end of the Plan year. Participants direct the investment of their contributions and the Employer contributions into various investment options offered by the Plan.

Participant Accounts

Each participant's account is credited with the participant's contribution, the Employers' contributions, and an allocation of plan earnings and forfeitures, less administrative expenses, as defined by the Plan. Allocations are based on participant earnings or account balances as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

COLUMBIA MACHINE, INC. 401(k) RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS

1. Plan Description, continued

Vesting

Participants are vested immediately in their own contributions and the Employers' matching contributions and related earnings. Vesting in the Employers' profit sharing contributions other than matching contributions and related earnings is based on years of service. Effective January 1, 2007, the discretionary contribution vests at a rate of 20 percent per year commencing after the second year of service and becomes fully vested after six years of service, when the employee attains the normal retirement age, upon death, or upon total and permanent disability.

Forfeitures

If a participant terminates before becoming fully vested, the unvested portion of his or her account is forfeited. Forfeited accounts totaled \$34,690 and \$31,699 in 2013 and 2012, respectively. For the years ended December 31, 2013 and 2012, \$38,656 and \$-0-, respectively, of forfeited amounts were allocated to the remaining participants based on a ratio of the participant's compensation to the total compensation of all active participants as of the last day of the year. Unallocated forfeitures totaled \$34,758 and \$38,708 at December 31, 2013 and 2012, respectively.

Notes Receivable from Participants

The Plan allows a participant to borrow from his or her account a minimum of \$1,000 up to a maximum equal to the lesser of 50 percent of their vested account or \$50,000. Loan terms are variable at the discretion of the Plan Administrator. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan Administrator. Principal and interest are paid ratably through payroll deductions and loan periods range from 1 to 5 years.

Payment of Benefits

Upon termination of service, the participant (or his or her beneficiary) may elect to receive any amount to which the participant is entitled, either by a lump-sum payment or by annual or more frequent installments over a certain period. If the distribution is to be made by periodic payments, the aggregate amount of the participant's account must either be segregated in a qualified account or used to purchase a nontransferable annuity contract for such payments. The period over which the payments are to be made shall not extend beyond the participant's life expectancy or the life expectancy of the participant and his or her designated beneficiary.

Plan Termination

Although they have not expressed any intent to do so, the Employers have the right under the Plan to discontinue their contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would be 100 percent vested in both their matching and profit sharing contributions.

COLUMBIA MACHINE, INC. 401(k) RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared under the accrual basis of accounting.

Use of Estimates

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions to and deductions from net assets available for benefits during the reporting period. Actual results could differ from those estimates under different assumptions or conditions.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 8 for discussion of fair value measurements. Investments in registered companies are stated at net asset value based upon the market value of the underlying securities, as determined or provided by Prudential.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in a benefit-responsive investment contract with Prudential Retirement Insurance and Annuity Company (PRIAC). The Plan's interest in the investment contract is recorded at fair value (equivalent to contract value), which is the principal invested in the contract, plus earnings, less participant withdrawals and administrative expenses.

Purchases and sales of investments are recorded on a trade date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. In the statements of changes in net assets available for benefits, the Plan presents the net appreciation or depreciation in the fair value of its investments, which consists of realized gains or losses and unrealized appreciation or depreciation on those investments.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed as incurred. No allowance for credit losses has been recorded as of December 31, 2013 or 2012. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

COLUMBIA MACHINE, INC. 401(k) RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS

2. Summary of Significant Accounting Policies, continued

Benefits Payable

Benefits are recorded when paid. Accordingly, benefits payable to persons who have elected to withdraw from the Plan but have not yet been paid have not been accrued. At December 31, 2013 and 2012, there were no amounts payable to participants.

Expenses

All administrative and investment management expenses of the Plan are paid by the Plan and allocated to all participants, except for transactional charges such as loan fees, which are paid by the particular participants involved.

Risks and Uncertainties

The Plan invests in various investment securities which are exposed to various risks, such as interest rate, market, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits. Market values of investments may decline for a number of reasons, including changes in prevailing market interest rates, increases in defaults, and credit rating downgrades. The fair value assigned to the investments by the Plan is based upon available information believed to be reliable, which may be affected by conditions in the financial markets. The Plan may not be able to sell its investments when it desires to do so or to realize what it perceives to be its fair value in the event of a sale.

Reclassifications

Certain balances in the prior year financial statements have been reclassified to conform to the presentation used in the current year, none of which affected previously reported net assets or change in net assets.

3. Investments

The following presents investments that represent 5 percent or more of the Plan's net assets as of December 31, 2013:

Registered investment companies:

| | |
|--|--------------|
| Growth Fund of America | \$ 7,482,309 |
| Europacific Growth Fund | 5,371,289 |
| PIMCO Total Return Fund | 5,301,891 |
| Dodge & Cox Stock Fund | 5,158,893 |
| T Rowe Price Mid Cap Growth Fund | 4,130,431 |
| American Balanced Fund | 3,265,412 |
| Funds held in insurance company general account (unallocated contract) | 12,147,173 |

COLUMBIA MACHINE, INC. 401(k) RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS

3. Investments, continued

The following presents investments that represent 5 percent or more of the Plan's net assets as of December 31, 2012:

Registered investment companies:

| | |
|--|--------------|
| PIMCO Total Return Fund | \$ 6,119,693 |
| Growth Fund of America | 5,756,121 |
| Europacific Growth Fund | 4,379,171 |
| Dodge & Cox Stock Fund | 3,931,201 |
| T Rowe Price Mid Cap Growth Fund | 3,165,007 |
| Funds held in insurance company general account (unallocated contract) | 12,279,984 |

The following table outlines the Plan's investment appreciation (including gains and losses on investments bought and sold as well as held during the year) for the years ended December 31:

| | 2013 | 2012 |
|---------------------------------|---------------------|---------------------|
| Registered investment companies | <u>\$ 7,905,655</u> | <u>\$ 4,939,224</u> |

4. Investment Contract with Insurance Company

During 2008, the Plan entered into a benefit-responsive investment contract with PRIAC. PRIAC maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract is included in the financial statements at fair value as reported to the Plan by PRIAC. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the investment contract is fully benefit-responsive, the contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the investment contract. PRIAC maintains reserves as required by insurance regulations. The contract value of the investment contract at December 31, 2013 and 2012, was \$12,147,173 and \$12,279,984, respectively. As of December 31, 2013 and 2012, the fair value equaled the contract value of the investment contract. The crediting interest rate is based on a formula agreed upon with the issuer.

PRIAC sets the declared interest rate on a semi-annual basis effective every January 1 and July 1 and that rate is guaranteed for six months. The minimum interest rate shall be greater than or equal to 1.5 percent.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan Administrator does not believe any events which would limit the Plan's ability to transact at contract value with participants are probable to occur.

COLUMBIA MACHINE, INC. 401(k) RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS

4. Investment Contract with Insurance Company, continued

PRIAC may terminate the investment contract with 90 days' advance notice.

| | <u>2013</u> | <u>2012</u> |
|---|-------------|-------------|
| Average yield: | | |
| Based on actual earnings | 2.75% | 2.85% |
| Based on interest rate credited to participants | 2.75% | 2.85% |

5. Plan Tax Status

Effective January 1, 2013, the Plan was amended and restated utilizing a Defined Contribution Prototype and Volume Submitter Plan established by The Prudential Insurance Company of America. The Internal Revenue Service (IRS) ruled on March 31, 2008 that the prototype plan qualifies under Section 401(a) of the Internal Revenue Code (IRC) and that the related trust is not subject to tax under present income tax law. Although the Plan has been amended since receiving the determination letter, the Plan Administrator and the Plan's tax counsel believe the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believe the Plan is qualified and not subject to tax.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan's tax filings are subject to examination generally for three years after being filed, however, there are currently no audits for any tax periods in progress.

6. Party in Interest Transactions

The Plan's investments represent funds invested in or maintained by Prudential. Prudential is the trustee of the Plan's assets and therefore these investments represent exempt, party in interest transactions.

7. Information Certified by the Trustee

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the following information and the information in the supplemental schedule was certified by the trustee and was not subjected to any auditing procedures performed by the Plan's independent auditor:

COLUMBIA MACHINE, INC. 401(k) RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS

7. Information Certified by the Trustee, continued

| | 2013 | 2012 |
|---|---------------|---------------|
| Investments, at fair value: | | |
| Registered investment companies | \$ 47,812,820 | \$ 40,541,753 |
| Funds held in insurance company general account | 12,147,173 | 12,279,984 |
| Notes receivable from participants | 833,354 | 885,644 |
| Investment income: | | |
| Net appreciation in fair value of investments | 7,905,655 | 4,939,224 |
| Interest on funds held in insurance company general account | 317,337 | 346,062 |
| Dividends | 570,039 | 634,853 |
| Other | 59,612 | 40,425 |
| Interest on notes receivable from participants | 43,854 | 46,516 |

8. Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, 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 professional standards are described below:

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

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012.

Registered investment companies: Valued at the net asset value (NAV) of shares held by the Plan at year end.

COLUMBIA MACHINE, INC. 401(k) RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS

8. Fair Value Measurements, continued

Funds held in insurance company general account: Valued at contract value which represents invested principal, plus earnings, less participant withdrawals and administrative expenses. In determining the reasonableness of the methodology, plan management evaluates a variety of factors including review of existing contracts, economic conditions, industry and market developments, and overall credit ratings. Certain unobservable inputs are assessed through review of contract terms (for example, duration or payout date) while others are substantiated using available market data (for example, swap curve rate).

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair value. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013:

| | Assets at Fair Value as of December 31, 2013 | | | |
|--|--|-------------|----------------------|----------------------|
| | Level 1 | Level 2 | Level 3 | Total |
| Registered investment companies: | | | | |
| Large cap funds | \$ 21,875,480 | \$ - | \$ - | \$ 21,875,480 |
| Balanced funds | 1,080,807 | - | - | 1,080,807 |
| International funds | 10,295,753 | - | - | 10,295,753 |
| Small/mid cap funds | 10,020,198 | - | - | 10,020,198 |
| Fixed income funds | 3,788,679 | - | - | 3,788,679 |
| Emerging markets funds | 751,903 | - | - | 751,903 |
| Funds held in insurance general account (unallocated contract) | - | - | 12,147,173 | 12,147,173 |
| Total investments at fair value | <u>\$ 47,812,820</u> | <u>\$ -</u> | <u>\$ 12,147,173</u> | <u>\$ 59,959,993</u> |

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

| | Assets at Fair Value as of December 31, 2012 | | | |
|--|--|-------------|----------------------|----------------------|
| | Level 1 | Level 2 | Level 3 | Total |
| Registered investment companies: | | | | |
| Large cap funds | \$ 19,360,215 | \$ - | \$ - | \$ 19,360,215 |
| Balanced funds | 1,139,094 | - | - | 1,139,094 |
| International funds | 8,495,668 | - | - | 8,495,668 |
| Small/mid cap funds | 7,498,558 | - | - | 7,498,558 |
| Fixed income funds | 3,398,795 | - | - | 3,398,795 |
| Emerging markets funds | 649,423 | - | - | 649,423 |
| Funds held in insurance general account (unallocated contract) | - | - | 12,279,984 | 12,279,984 |
| Total investments at fair value | <u>\$ 40,541,753</u> | <u>\$ -</u> | <u>\$ 12,279,984</u> | <u>\$ 52,821,737</u> |

COLUMBIA MACHINE, INC. 401(k) RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS

8. Fair Value Measurements, continued

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2013:

| | Funds Held in Insurance Company General Account (Unallocated Contract) |
|----------------------------|---|
| Balance, beginning of year | \$ 12,279,984 |
| Interest | 322,802 |
| Purchases | 520,672 |
| Sales | (127,728) |
| Issuances | 579,699 |
| Settlements | <u>(1,428,256)</u> |
| Balance, end of year | <u>\$ 12,147,173</u> |

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2012:

| | Funds Held in Insurance Company General Account (Unallocated Contract) |
|----------------------------|---|
| Balance, beginning of year | \$ 12,392,363 |
| Interest | 352,451 |
| Purchases | 467,555 |
| Sales | (192,714) |
| Issuances | 1,319,257 |
| Settlements | <u>(2,058,928)</u> |
| Balance, end of year | <u>\$ 12,279,984</u> |

9. Subsequent Events

Management evaluates events and transactions that occur after the statement of net assets available for benefits date as potential subsequent events. Management has performed this evaluation through the date of the independent auditor's report.

SUPPLEMENTAL SCHEDULE

COLUMBIA MACHINE, INC. 401(k) RETIREMENT PLAN AND TRUST
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES - SCHEDULE H, LINE 4i
December 31, 2013

Employer Identification Number: 91-0600653
Plan Number: 003

| (a) | (b) Identity of Issuer, Borrower, Lessor, or Similar Party | (c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value | (d) Cost | (e) Current Value |
|-----|---|---|-------------|-------------------------|
| | Growth Fund of America | Registered investment company | ** | \$ 7,482,309 |
| | Europacific Growth Fund | Registered investment company | ** | 5,371,289 |
| | PIMCO Total Return Fund | Registered investment company | ** | 5,301,891 |
| | Dodge & Cox Stock Fund | Registered investment company | ** | 5,158,893 |
| | T Rowe Price Mid Cap Growth Fund | Registered investment company | ** | 4,130,431 |
| | American Balanced Fund | Registered investment company | ** | 3,265,412 |
| | Templeton Foreign Fund | Registered investment company | ** | 2,846,334 |
| | Neu Ber Strategic Inc Class A | Registered investment company | ** | 2,225,628 |
| | Alliance Bernstein Small/Mid Cap Value Fund | Registered investment company | ** | 2,147,528 |
| | Capital World Growth and Income Fund | Registered investment company | ** | 2,015,514 |
| | American Cap Income Build Fund | Registered investment company | ** | 1,758,666 |
| * | Prudential Stock Index Fund | Registered investment company | ** | 1,656,767 |
| | Vanguard Inter Term Treasury | Registered investment company | ** | 1,637,362 |
| * | Pru Jenn Natural Resources | Registered investment company | ** | 961,676 |
| | Oppenheimer Dev Markets | Registered investment company | ** | 662,557 |
| | T Rowe Price Small Cap Stock Fund | Registered investment company | ** | 608,842 |
| | Reich and Tang Daily Income Fund | Registered investment company | ** | 373,246 |
| * | Jennison Equity Opportunity Fund | Registered investment company | ** | 119,130 |
| | PIMCO Emerging Local Bond Fund A | Registered investment company | ** | 89,345 |
| * | Funds held in insurance general account (unallocated contract) | Guaranteed return 2.75% | ** | 12,147,173 |
| | Participant loans | 5.25%, maturities ranging from 2014-2019 | - | 833,354 |
| | | | | <u>\$ 60,793,347</u> |

* This asset is managed by the trustee of the Plan and therefore is a party in interest as defined by ERISA.

** Cost information may be omitted with respect to participant-directed transactions under an individual account plan.

COLUMBIA MACHINE, INC. 401(k) RETIREMENT PLAN AND TRUST
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES - SCHEDULE H, LINE 4i
December 31, 2013

Employer Identification Number: 91-0600653
Plan Number: 003

| (a) | (b) Identity of Issuer, Borrower, Lessor, or Similar Party | (c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value | (d) Cost | (e) Current Value |
|-----|---|---|-------------|-------------------------|
| | Growth Fund of America | Registered investment company | ** | \$ 7,482,309 |
| | Europacific Growth Fund | Registered investment company | ** | 5,371,289 |
| | PIMCO Total Return Fund | Registered investment company | ** | 5,301,891 |
| | Dodge & Cox Stock Fund | Registered investment company | ** | 5,158,893 |
| | T Rowe Price Mid Cap Growth Fund | Registered investment company | ** | 4,130,431 |
| | American Balanced Fund | Registered investment company | ** | 3,265,412 |
| | Templeton Foreign Fund | Registered investment company | ** | 2,846,334 |
| | Neu Ber Strategic Inc Class A | Registered investment company | ** | 2,225,628 |
| | Alliance Bernstein Small/Mid Cap Value Fund | Registered investment company | ** | 2,147,528 |
| | Capital World Growth and Income Fund | Registered investment company | ** | 2,015,514 |
| | American Cap Income Build Fund | Registered investment company | ** | 1,758,666 |
| * | Prudential Stock Index Fund | Registered investment company | ** | 1,656,767 |
| | Vanguard Inter Term Treasury | Registered investment company | ** | 1,637,362 |
| * | Pru Jenn Natural Resources | Registered investment company | ** | 961,676 |
| | Oppenheimer Dev Markets | Registered investment company | ** | 662,557 |
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