

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2013</div> <div style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</div>
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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:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information		
1a Name of plan <u>UNIVERSAL ACOUSTIC & EMISSION TECHNOLOGIES, INC RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ▶	<div style="border: 1px solid black; padding: 2px; display: inline-block;">001</div>	
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>UNIVERSAL ACOUSTIC & EMISSION TECHNOLOGIES, INC</u> <u>1925 HIGHWAY 51 W</u> <u>STOUGHTON, WI 53589</u>	1c Effective date of plan <u>11/01/2007</u>	2b Employer Identification Number (EIN) <u>20-5737683</u>	
	2c Sponsor's telephone number <u>608-873-4272</u>		
	2d Business code (see instructions) <u>333610</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.	10/06/2014	PETER COLLINS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/06/2014	PETER COLLINS
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
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	246
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	258
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits		6c	39
d Subtotal. Add lines 6a , 6b , and 6c		6d	297
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	297
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	266
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan UNIVERSAL ACOUSTIC & EMISSION TECHNOLOGIES, INC RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 UNIVERSAL ACOUSTIC & EMISSION TECHNOLOGIES, INC	D Employer Identification Number (EIN) 20-5737683

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.
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1 Coverage Information:

(a) Name of insurance carrier

MINNESOTA LIFE INSURANCE 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
41-0417830	66168	066809	297	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
25744	0

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

SECURIAN FINANCIAL SERVICES
400 ROBERT STREET NORTH
SAINT PAUL, MN 55101

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
25744			3

(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	1735414
5 Current value of plan's interest under this contract in separate accounts at year end	5	17100746

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. Specify nature of costs ▶	6d	

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 RETURN ACCOUNT**

b Balance at the end of the previous year	7b	1568121
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c Additions: (1) Contributions deposited during the year	7c(1)	69963	
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	37249	
(4) Transferred from separate account	7c(4)	353981	
(5) Other (specify below)	7c(5)	1178	
▶ LOAN PAYMENTS			

(6) Total additions	7c(6)	462371
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d Total of balance and additions (add lines 7b and 7c(6))	7d	2030492
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e Deductions:			
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	6372	
(2) Administration charge made by carrier	7e(2)	3072	
(3) Transferred to separate account	7e(3)	285634	
(4) Other (specify below)	7e(4)		
▶			

(5) Total deductions	7e(5)	295078
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	1735414
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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 ☐ paid in cash, or ☐ 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. ▶

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	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 UNIVERSAL ACOUSTIC & EMISSION TECHNOLOGIES, INC RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 UNIVERSAL ACOUSTIC & EMISSION TECHNOLOGIES, INC	D Employer Identification Number (EIN) 20-5737683	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

MINNESOTA LIFE INSURANCE COMPANY

41-0417830

(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?
50 65 16 17 22 26 27 28	NONE	11045	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name: KOLB & CO SB	b EIN: 39-1214345
c Position: AUDITOR	
d Address: 13400 BISHOP'S LANE SUITE 300 BROOKFIELD, WI 53005	e Telephone: 262-754-9400

Explanation: KOLB & CO SB MERGED WITH SIKICH, LLP EFFECTIVE AUGUST 1, 2013 WHICH REQUIRED A CHANGE IN AUDITORS EIN.

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 D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan 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 <div style="border: 1px solid black; text-align: center; padding: 5px; font-weight: bold; font-size: 1.2em;">2013</div> 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 <u>UNIVERSAL ACOUSTIC & EMISSION TECHNOLOGIES, INC RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>UNIVERSAL ACOUSTIC & EMISSION TECHNOLOGIES, INC</u>	D Employer Identification Number (EIN) <u>20-5737683</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>ADVANTUS S & P 500 INDEX</u>				
b Name of sponsor of entity listed in (a): <u>MINNESOTA LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>41-0417830-011</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>232453</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PYRAMIS LARGE CAP CORE</u>				
b Name of sponsor of entity listed in (a): <u>MINNESOTA LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>41-0417830-016</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>983296</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TEMPLETON GLOBAL BOND CL A</u>				
b Name of sponsor of entity listed in (a): <u>MINNESOTA LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>41-0417830-136</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>731153</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LOOMIS SAYLES VALUE CLASS Y</u>				
b Name of sponsor of entity listed in (a): <u>MINNESOTA LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>41-0417830-145</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2208946</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PERKINS MID CAP VALUE CLASS I</u>				
b Name of sponsor of entity listed in (a): <u>MINNESOTA LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>41-0417830-043</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>364487</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>T ROWE PRICE LARGE CAP GROWTH</u>				
b Name of sponsor of entity listed in (a): <u>MINNESOTA LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>41-0417830-092</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2052558</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>INVESCO INTL GROWTH R5</u>				
b Name of sponsor of entity listed in (a): <u>MINNESOTA LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>41-0417830-199</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1101950</u>		

a Name of MTIA, CCT, PSA, or 103-12 IE: DODGE & COX INTL STOCK FUND		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-102	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1303948
a Name of MTIA, CCT, PSA, or 103-12 IE: ALGER SMID CAP GROWTH I 2		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-126	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1001622
a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO TOTAL RETURN INSTL		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-140	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 54799
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD LIFESTRATEGY GROWTH		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-026	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 388181
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD LIFESTRATEGY MOD GRO		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-027	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 132036
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD LIFESTRATEGY CONS GRO		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-028	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 121019
a Name of MTIA, CCT, PSA, or 103-12 IE: T ROWE PRICE LARGE CAP VALUE		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-030	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 999684
a Name of MTIA, CCT, PSA, or 103-12 IE: IVY GLOBAL NAT RESOURCES CL Y		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-103	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: NEUBERGER BERMAN SOC RESP I		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-134	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 31577
a Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA MID CAP VALUE OPP R5		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-122	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 599350

a Name of MTIA, CCT, PSA, or 103-12 IE: DISCIPLINED GRO MID CAP GRO		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-059	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 377006
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD INTERM BOND IDX SIG		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-113	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1017010
a Name of MTIA, CCT, PSA, or 103-12 IE: DFA US SMALL CAP PORTFOLIO		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-077	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 457267
a Name of MTIA, CCT, PSA, or 103-12 IE: DFA EMERGING MARKETS VAL PORT		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-128	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 46742
a Name of MTIA, CCT, PSA, or 103-12 IE: PERKINS SMALL CAP VALUE		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-152	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 779238
a Name of MTIA, CCT, PSA, or 103-12 IE: IVY REAL ESTATE SEC FUND CL Y		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-036	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 26767
a Name of MTIA, CCT, PSA, or 103-12 IE: ALLIANZGI NFJ LARGE CAP VAL I		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-106	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: VAN ECK GLOBAL HARD ASSETS I		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-224	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 521079
a Name of MTIA, CCT, PSA, or 103-12 IE: LOOMIS SAYLES BOND INSTL CL		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-123	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1213148
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY ADV NEW INSIGHTS INS		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-144	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 355430

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

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.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>UNIVERSAL ACOUSTIC & EMISSION TECHNOLOGIES, INC RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>UNIVERSAL ACOUSTIC & EMISSION TECHNOLOGIES, INC</u>	D Employer Identification Number (EIN) <u>20-5737683</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets	(a) Beginning of Year	(b) End of Year
a	Total noninterest-bearing cash	1a	
b	Receivables (less allowance for doubtful accounts):		
	(1) Employer contributions.....	1b(1)	
	(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)	155589
	(9) Value of interest in common/collective trusts	1c(9)	181072
	(10) Value of interest in pooled separate accounts	1c(10)	13407809
	(11) Value of interest in master trust investment accounts	1c(11)	17100746
	(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)	
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	1568121
	(15) Other.....	1c(15)	1735414

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	15131519	19017232

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	15131519	19017232
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	450010	
(B) Participants	2a(1)(B)	844133	
(C) Others (including rollovers)	2a(1)(C)	51527	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1345670

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)	7539	
(F) Other	2b(1)(F)	37249	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		44788

(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)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
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(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)		3308713
(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)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		4699171

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	802413	
(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)		802413
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	11045	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		11045
j Total expenses. Add all expense amounts in column (b) and enter total	2j		813458

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3885713
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: SIKICH LLP

(2) EIN: 36-3168081

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		1000000
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.		X	

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

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

<div>SCHEDULE R (Form 5500) <div>Department of the Treasury Internal Revenue Service</div><div>Department of Labor Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div>		<div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2013</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013					
A Name of plan UNIVERSAL ACOUSTIC & EMISSION TECHNOLOGIES, INC RETIREMENT PLAN				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 UNIVERSAL ACOUSTIC & EMISSION TECHNOLOGIES, INC				D Employer Identification Number (EIN) 20-5737683	
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	0
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): 41-0417830					
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....				3	
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☐ No ☒ N/A					
If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____					
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....				6a	
b Enter the amount contributed by the employer to the plan for this plan year.....				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... ☐ Yes ☐ No ☐ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No					
Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No					
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.					
Schedule R (Form 5500) 2013 v. 130118					

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): _____

**UNIVERSAL ACOUSTIC & EMISSION
TECHNOLOGIES, INC. RETIREMENT PLAN**

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**

For the Years Ended
December 31, 2013 and 2012

**UNIVERSAL ACOUSTIC & EMISSION
TECHNOLOGIES, INC. RETIREMENT PLAN
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Members of American Institute of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Trustees and Plan Administrator of
Universal Acoustic & Emission Technologies, Inc. Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Universal Acoustic & Emission Technologies, Inc. Retirement Plan, which comprise the statements of net assets available for benefits as of December 31, 2013, and the related statements of changes in net assets available for benefits for the year then ended, and the related notes to financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matters 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 6, which was certified by Minnesota Life Insurance Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2013, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matters 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.

Other Matter – 2012 Financial Statements

The financial statements of the Plan as of December 31, 2012, were audited by Kolb+Co. SC, who merged with Sikich LLP on August 1, 2013. 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 (ERISA), the plan administrator instructed Kolb+Co SC not to perform and they did not perform, any auditing procedures with respect to the information certified by the trustee. Their report, dated June 29, 2013, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate evidence to provide a basis or an audit opinion and accordingly, they did not express an opinion on the financial statements (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Other Matter – Supplemental Schedule

The supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year), as of the year ended December 31, 2013, are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are 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 this supplemental schedule.

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 custodian, 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.

Sikich LLP

Brookfield, Wisconsin
July 29, 2014

FINANCIAL STATEMENTS

**UNIVERSAL ACOUSTIC & EMISSION
TECHNOLOGIES, INC. RETIREMENT PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31,

ASSETS	2013	2012
	<hr/>	<hr/>
Investments, at fair value	\$ 18,836,160	\$ 14,975,930
Receivables		
Notes receivable from participants	<hr/> 181,072	<hr/> 155,588
NET ASSETS AVAILABLE FOR BENEFITS	<hr/> \$ 19,017,232	<hr/> \$ 15,131,518

See accompanying notes to financial statements.

**UNIVERSAL ACOUSTIC & EMISSION
TECHNOLOGIES, INC. RETIREMENT PLAN**

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the years ended December 31,

	2013	2012
ADDITIONS IN NET ASSETS ATTRIBUTED TO		
Investment income:		
Net appreciation in fair value of investments	\$ 3,308,713	\$ 1,593,376
Interest	37,249	42,088
Total investment income	3,345,962	1,635,464
Interest on notes receivable from participants	7,539	8,663
Contributions		
Participant	844,133	663,983
Employer	450,010	337,580
Rollover	51,527	170,098
Total contributions	1,345,670	1,171,661
Total additions	4,699,171	2,815,788
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO		
Benefits paid to participants	802,413	604,641
Administrative expenses	11,044	10,390
Total deductions	813,457	615,031
NET INCREASE	3,885,714	2,200,757
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	15,131,518	12,930,761
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	\$ 19,017,232	\$ 15,131,518

See accompanying notes to financial statements.

**UNIVERSAL ACOUSTIC & EMISSION
TECHNOLOGIES, INC. RETIREMENT PLAN**

NOTES TO FINANCIAL STATEMENTS

December 31, 2013 and 2012

1. DESCRIPTION OF PLAN

The following description of the Universal Acoustic & Emission Technologies, Inc. Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all eligible employees of Universal Acoustic & Emission Technologies, Inc. (the Company). Employees become eligible to participate in the Plan immediately upon being hired. Employees who have completed a year of eligible service (1,000 hours or more of service), and are employed as of the last day of the year are eligible to receive employer profit sharing contributions. The Plan's Trustees are responsible for oversight of the Plan.

The Plan's Trustees determine the appropriateness of the Plan's investment offerings and monitor investment performance. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

The Plan currently offers various pooled separate accounts (PSAs), and an insurance investment contract as investment options for participants. Participants may elect to defer up to 100% of their annual compensation, up to the Internal Revenue Code limit. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). The Plan allows for the Company to make matching contributions and a discretionary profit sharing contribution, determined annually. The Company utilizes a matching contribution formula which calculates the matching contribution at 100% of the employees' deferrals up to 3% of the participant's eligible compensation, plus 50% of the employees' deferrals on the next 2% of the participant's eligible compensation. During 2013 and 2012, the Company elected not to make a profit sharing contribution.

Investment Options

Participants may direct all their contributions among one or more funds subject to the allocation limitations set forth in the Plan. Changes in allocation of future contributions and transfers among funds of presently invested contributions are permitted pursuant to the Plan's provisions.

**UNIVERSAL ACOUSTIC & EMISSION
TECHNOLOGIES, INC. RETIREMENT PLAN**
NOTES TO FINANCIAL STATEMENTS (Continued)

1. DESCRIPTION OF PLAN (Continued)

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's matching contributions (b) the Company's discretionary contribution and (c) plan earnings, and charged with an allocation of administrative expenses. Allocations of plan earnings are based on specific investment options selected by participants. Allocation of Company matching contributions discretionary profit sharing contributions are based on the participants' eligible compensation as defined by the Plan. The maximum benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

Vesting

Participants are immediately vested in their deferral contributions and matching contributions plus actual earnings thereon. Vesting in the Company's profit sharing portion of their accounts is based on the following table:

<u>Years of Service</u>	<u>Percentage</u>
1	20%
2	40%
3	60%
4	80%
5	100%

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to the maximum equal to the lesser of \$50,000 or 50% of their vested account balance. A participant can only have one loan outstanding at any time. Loan transactions are treated as a transfer to/(from) the investment fund from/(to) the participant loan fund. The loans are secured by the balance in the participants account and bear interest from 4.25% to 5.25%, which is commensurate with local prevailing rates as determined by the Plan Administrator. Principal and interest is paid ratably, at least monthly. The term of the loan may not exceed five years or 30 years if the loan proceeds will be to acquire the principal residence of the participant.

**UNIVERSAL ACOUSTIC & EMISSION
TECHNOLOGIES, INC. RETIREMENT PLAN**
NOTES TO FINANCIAL STATEMENTS (Continued)

1. DESCRIPTION OF PLAN (Continued)

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant may receive a lump sum amount equal to the value of the participant's vested interest in his or her account.

Participants may withdraw the vested balance of their account upon attainment of age 59 ½, even if still employed. Under certain conditions participants may receive a hardship distribution.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Company. Loan administration fees are charged directly to the participant's account and are included in administrative expenses.

Forfeited Accounts

As of December 31, 2013 and 2012, there were unused forfeitures of \$4,205 and \$4,472, respectively. These amounts will be used to reduce future employer matching contributions. Forfeitures during 2013 and 2012 totaled \$6,998 and \$7,245, respectively. Forfeitures used to reduce the employer matching contribution during 2013 and 2012 totaled \$4,486 and \$14,711, respectively. In addition, during both 2013 and 2012, forfeited nonvested accounts were used to pay administrative expenses of \$2,850.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

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 attributed 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 statement of net assets available for benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis which approximates fair value.

**UNIVERSAL ACOUSTIC & EMISSION
TECHNOLOGIES, INC. RETIREMENT PLAN**
NOTES TO FINANCIAL STATEMENTS (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (USGAAP) requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Investment Valuation and Income Recognition

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 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis and dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the plan document.

Payment of Benefits

Benefits are recorded when paid.

Subsequent Events

Subsequent events are events or transactions that occur after year end but before financial statements are issued or are available to be issued. These events and transactions either provide additional evidence about conditions that existed at year end, including the estimates inherent in the process of preparing financial statements (that is, recognized subsequent events), or provide evidence about conditions that did not exist at year end but arose after that date (that is, nonrecognized subsequent events).

The Plan has evaluated subsequent events through July 29, 2014, which was the date that these financial statements were available for issuance, and determined that there were no significant nonrecognized subsequent events through that date.

**UNIVERSAL ACOUSTIC & EMISSION
TECHNOLOGIES, INC. RETIREMENT PLAN**
NOTES TO FINANCIAL STATEMENTS (Continued)

3. GUARANTEED INVESTMENT CONTRACT WITH AN INSURANCE COMPANY

The Plan entered into a benefit-responsive investment contract with Minnesota Life Insurance Company (Minnesota Life). Minnesota Life maintains the contributions in a general account. The account is credited with earnings based in interest crediting rates and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

As described in Note 2, because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by Minnesota Life, 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 custodian has certified that the guaranteed investment contracts are valued at the contract value, which approximates fair value and as such, does not require adjustment to the net assets available for benefits.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at December 31, 2013 and 2012 was \$1,735,414 and \$1,568,121, respectively. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than 1.5%. Such interest rates are reviewed on a quarterly basis for resetting.

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 that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring.

**UNIVERSAL ACOUSTIC & EMISSION
TECHNOLOGIES, INC. RETIREMENT PLAN**
NOTES TO FINANCIAL STATEMENTS (Continued)

**3. GUARANTEED INVESTMENT CONTRACT WITH AN INSURANCE COMPANY
(Continued)**

A plan sponsor initiated termination of the contract, should that occur, is an event that could limit the ability of the Plan to transact at contract value paid within 90 days. There are no events that allow the issuer to terminate the contract or allow settlement as an amount different from contract value.

Average yields:

	2013	2012
Based on actual earnings	2.26%	2.68%
Based on interest rate credited to participants	2.37%	2.69%

4. INVESTMENTS

Investments that represent 5% or more of the Plan's net assets are separately identified below as of either or both year ends.

	2013	2012
Alger SMid Growth Portfolio, Class I-2	\$ 1,001,622	\$ 768,347
Allianz NFJ Large Cap Value Fund, Institutional	-	1,673,742
Dodge & Cox Intl Stock Fund	1,303,948	1,109,052
Minnesota Life Insurance Company's General Account	1,735,414	1,568,121
Invesco Van Kampen Intl. Growth Fund, R5	1,101,950	937,493
Loomis Sayles Bond Fund, Institutional	1,213,148	1,241,120
Loomis Sayles Value, Class Y	2,208,946	-
Pyramis Large Cap Core Fund	983,296	800,241
T. Rowe Price Large Cap Value	999,684	796,668
T.Rowe Price Largo Cap Growth	2,052,558	1,476,575
Vanguard Interm Bond Index Fund, Signal Shares	1,017,010	927,234

During 2013 and 2012, the Plan's investments (including investments bought, sold, and held during the year) appreciated in value by \$3,308,713 and \$1,593,376, respectively.

5. FAIR VALUE MEASUREMENTS

FASB guidance on fair value measurements 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 are described as follows:

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2: Inputs 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 or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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.

Guaranteed investment contracts: The guaranteed investment contracts are fully benefit-responsive contracts and are reported at fair market value which approximates contract value as determined by the custodian. The fair values of the guaranteed investment contracts are determined using the market approach using the activity in the investment contract and a crediting rate tied to the 20 year Treasury note yield. Certain unobservable inputs are assessed through review of contract terms while others are substantiated utilizing available market data.

**UNIVERSAL ACOUSTIC & EMISSION
TECHNOLOGIES, INC. RETIREMENT PLAN**
NOTES TO FINANCIAL STATEMENTS (Continued)

5. FAIR VALUE MEASUREMENTS (Continued)

Pooled separate account: Investments in shares of pooled separate accounts held with an insurance company are stated at estimated fair market value and are valued by the insurance company based on the net asset value of shares held by the Plan at year end. The net asset value is determined by the insurance company based on the market value of the underlying investments held in the pooled fund divided by the shares outstanding at the valuation dates.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013 and 2012:

Description	Assets at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
Fixed income general account	\$ -	\$ -	\$ 1,735,414	\$ 1,735,414
Pooled separate accounts:				
Retirement target balanced funds	-	641,236	-	641,236
Bond funds	-	3,016,110	-	3,016,110
International funds	-	2,452,640	-	2,452,640
Large-Cap equity funds	-	6,832,367	-	6,832,367
Mid-Cap equity funds	-	1,340,843	-	1,340,843
Natural resource funds	-	521,079	-	521,079
Small-Cap equity funds	-	2,269,704	-	2,269,704
Real estate	-	26,767	-	26,767
TOTAL ASSETS AT FAIR VALUE	\$ -	\$ 17,100,746	\$ 1,735,414	\$ 18,836,160

**UNIVERSAL ACOUSTIC & EMISSION
TECHNOLOGIES, INC. RETIREMENT PLAN**
NOTES TO FINANCIAL STATEMENTS (Continued)

5. FAIR VALUE MEASUREMENTS (Continued)

Description	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Fixed income general account	\$ -	\$ -	\$ 1,568,121	\$ 1,568,121
Pooled seprate accounts:				
Retirement target balanced funds	-	470,595	-	470,595
Bond funds	-	2,777,232	-	2,777,232
International funds	-	2,083,321	-	2,083,321
Large-Cap equity funds	-	5,129,483	-	5,129,483
Mid-Cap equity funds	-	721,734	-	721,734
Natural resource funds	-	506,987	-	506,987
Small-Cap equity funds	-	1,696,110	-	1,696,110
Real estate	-	22,347	-	22,347
TOTAL ASSETS AT FAIR VALUE	\$ -	\$ 13,407,809	\$ 1,568,121	\$ 14,975,930

**UNIVERSAL ACOUSTIC & EMISSION
TECHNOLOGIES, INC. RETIREMENT PLAN**
NOTES TO FINANCIAL STATEMENTS (Continued)

5. FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth additional disclosures of the Plan's investments whose fair value is estimated using net asset value per unit as of December 31,:

Investment	2013 Fair Value	2012 Fair Value
Pooled separate accounts:		
Advantus S&P 500 Index (a)	\$ 232,453	\$ 187,724
Alger SMid Growth Portfolio, Class I-2 (b)	1,001,622	768,347
Allianz NFJ Large Cap Value Fund, Institutional (a)	-	1,673,742
Columbia Mid-Cap Value Opportunity Fund, R5 (c)	599,350	339,544
DFA Emerging Markets Value Portfolio (d)	46,742	36,777
DFA U.S. Small Cap Portfolio (b)	457,267	332,448
Disciplined Growth Investors Mid-Cap (c)	377,006	88,650
Dodge & Cox Intl Stock Fund (d)	1,303,948	1,109,052
Fidelity Adv New Insights Fund (a)	355,430	194,533
Invesco Van Kampen Intl. Growth Fund, R5 (d)	1,101,950	937,493
Ivy Global Natural Resources, Class Y (e)	-	506,987
Ivy Real Estate Resources Fund, Class Y (f)	26,767	22,347
Loomis Sayles Bond Fund, Institutional (g)	1,213,148	1,241,120
Loomis Sayles Value, Class Y (a)	2,208,946	-
Neuberger Berman Socially Responsive Fund (b)	31,577	6,602
Perkins Mid-Cap Value Fund, Class I (c)	364,487	293,539
Perkins Small Cap Value Fund (b)	779,238	588,713
PIMCO Total Return Instl Fund (g)	54,799	40,882
Pyramis Large Cap Core Fund. (a)	983,296	800,241
T. Rowe Price Large Cap Value (a)	999,684	796,668
T.Rowe Price Largo Cap Growth (a)	2,052,558	1,476,575
Templeton Global Bond Fund, Class A (g)	731,153	567,996
Van Eck Global Hard Assets, I (e)	521,079	-
Vanguard Intermediate Bond Index Fund, Signal Shares (g)	1,017,010	927,234
Vanguard LifeStrategy Conservative Growth (h)	121,019	87,561
Vanguard LifeStrategy Growth (h)	388,181	283,476
Vanguard LifeStrategy Moderate Growth (h)	132,036	99,558

*As of December 31, 2013 and 2012 the plan did not have unfunded commitments to any of its investments. During 2013 and 2012, the redemption frequency and the redemption notice period were both daily on all investments.

**UNIVERSAL ACOUSTIC & EMISSION
TECHNOLOGIES, INC. RETIREMENT PLAN**
NOTES TO FINANCIAL STATEMENTS (Continued)

5. FAIR VALUE MEASUREMENTS (Continued)

- (a) Large-cap equity funds, the investment strategy seeks long-term capital appreciation by investing in common stocks of large capitalization U.S. companies.
- (b) Small-cap equity funds, the investment strategy seeks capital appreciation by investing in stocks of U.S. companies who have small capitalization and are still considered developing companies.
- (c) Mid-cap equity funds, the investment strategy seeks long-term capital growth by investing in mid-sized companies.
- (d) International funds, the investment strategy seeks capital appreciation and income by investing in stocks of foreign companies and international bonds.
- (e) Natural resource funds, the investment strategy seeks long-term growth by investing in stocks of companies that own, explore, or develop natural resources and other basic commodities of supply such companies.
- (f) Real estate, the investment strategy seeks total return through a combination of capital appreciation and current income by investing in stocks of companies that manage, finance, or own real estate of various types.
- (g) Bond funds, the investment strategy seeks capital appreciation by investing primarily in bonds and other debt instruments.
- (h) Retirement target balanced funds, the investment strategy seeks capital appreciation by investing a certain percentage based on retirement age, in stocks and bonds.

The Plan assesses the levels of the investments at each measurement date, and transfers between levels are recognized on the actual date of the event or change in circumstances that caused the transfer in accordance with the Plan's accounting policy regarding the recognition of transfers between levels of the fair value hierarchy. For the years ended December 31, 2013 and 2012, there were no such transfers.

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the years ended December 31, 2013 and 2012.

**UNIVERSAL ACOUSTIC & EMISSION
TECHNOLOGIES, INC. RETIREMENT PLAN**
NOTES TO FINANCIAL STATEMENTS (Continued)

5. FAIR VALUE MEASUREMENTS (Continued)

	2013	2012
BALANCE, BEGINNING OF YEAR	\$ 1,568,121	\$ 1,771,728
Investment income	37,249	42,088
Contributions and purchases	425,122	209,549
Disbursements and sales	(292,006)	(452,140)
Administrative charges	(3,072)	(3,104)
BALANCE, END OF YEAR	<u>\$ 1,735,414</u>	<u>\$ 1,568,121</u>

The following table represents the Plan's level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of values for those inputs.

Quantitative Information about Level 3 Fair Value Measurements
as of December 31, 2013

Instrument	Fair Value	Valuation Techniques	Unobservable Input	Range	Weighted Average
Fixed income general account	\$ 1,735,414	Market Approach	20 Year Treasury Note Yield	3.72%	3.72%

Quantitative Information about Level 3 Fair Value Measurements
as of December 31, 2012

Instrument	Fair Value	Valuation Techniques	Unobservable Input	Range	Weighted Average
Fixed income general account	\$ 1,568,121	Market Approach	20 Year Treasury Note Yield	2.54%	2.54%

6. CERTIFICATION OF FINANCIAL INFORMATION

The following financial data included in the accompanying financial statements and supplemental schedule as of and for the years ended December 31, 2013 and 2012, has been certified as complete and accurate by Minnesota Life, the custodian of plan assets, and has not been audited by the independent auditors for the Plan: investments at fair value, notes receivable from participants, interest and dividend income, interest on notes receivable from participants and net appreciation (depreciation) in fair value of investments.

**UNIVERSAL ACOUSTIC & EMISSION
TECHNOLOGIES, INC. RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS (Continued)**

7. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants would become 100% vested in their employer contributions. Any unallocated assets of the Plan shall be allocated to participant accounts and distributed in such a manner as the company may determine.

8. TAX STATUS

The Company adopted a prototype plan from Minnesota Life Insurance Company. This plan received a determination letter from the Internal Revenue Service on March 31, 2008 stating that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

USGAAP requires 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 Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013 and 2012, 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 is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to tax authority examinations for years prior to 2010.

9. RELATED PARTY TRANSACTIONS

Certain plan investments and notes receivable from participants are managed by Minnesota Life, the custodian and, therefore, these transactions qualify as party-in-interest. Certain employees of the Company provide administrative services to the Plan. These employees are not paid by the Plan for their services. During 2013 and 2012, \$11,044 and \$10,390, respectively, in direct compensation was paid by the Plan to the custodian and was netted against the net appreciation in fair value of investments in the Statement of Changes in Net Assets Available for Benefit. Administrative fees paid to the recordkeeper, Securian Financial Services, totaled \$25,744 and \$21,347 for 2013 and 2012, respectively, and is included in net appreciation in fair value of investments.

**UNIVERSAL ACOUSTIC & EMISSION
TECHNOLOGIES, INC. RETIREMENT PLAN**
NOTES TO FINANCIAL STATEMENTS (Continued)

10. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect the participants' account balances and the amounts reported in the statement of net assets available for benefits.

SUPPLEMENTAL SCHEDULE

**UNIVERSAL ACOUSTIC & EMISSION
TECHNOLOGIES, INC. RETIREMENT PLAN**

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
FORM 5500, SCHEDULE H, ITEM 4i

EIN: 20-5737683 PLAN: #001

December 31, 2013

(a)	(b) Identity of Issuer, Borrower, or Similar Party	(c) Description of Investments Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	General Account:			
*	Minnesota Life Insurance Company	Guaranteed Investment Contract	**	\$ 1,735,414
	Pooled Separate Accounts:			
*	Minnesota Life Insurance Company	Advantus S&P 500 Index	**	232,453
*	Minnesota Life Insurance Company	Alger SMid Growth Portfolio, Class I-2	**	1,001,622
*	Minnesota Life Insurance Company	Columbia Mid-Cap Value Opportunity Fund, R5	**	599,350
*	Minnesota Life Insurance Company	DFA Emerging Markets Value Portfolio	**	46,742
*	Minnesota Life Insurance Company	DFA U.S. Small Cap Portfolio	**	457,267
*	Minnesota Life Insurance Company	Disciplined Growth Investors Mid-Cap	**	377,006
*	Minnesota Life Insurance Company	Dodge & Cox Intl Stock Fund	**	1,303,948
*	Minnesota Life Insurance Company	Fidelity Adv New Insights Fund	**	355,430
*	Minnesota Life Insurance Company	Invesco Van Kampen Intl. Growth Fund, R5	**	1,101,950
*	Minnesota Life Insurance Company	Ivy Real Estate Resources Fund, Class Y	**	26,767
*	Minnesota Life Insurance Company	Loomis Sayles Bond Fund, Institutional	**	1,213,148
*	Minnesota Life Insurance Company	Loomis Sayles Value, Class Y	**	2,208,946
*	Minnesota Life Insurance Company	Neuberger Berman Socially Responsive Fund	**	31,577
*	Minnesota Life Insurance Company	Perkins Mid-Cap Value Fund, Class I	**	364,487
*	Minnesota Life Insurance Company	Perkins Small Cap Value Fund	**	779,238

**UNIVERSAL ACOUSTIC & EMISSION
TECHNOLOGIES, INC. RETIREMENT PLAN**

SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
FORM 5500, SCHEDULE H, ITEM 4i

EIN: 20-5737683 PLAN: #001

December 31, 2013

(a)	(b) Identity of Issuer, Borrower, or Similar Party	(c) Description of Investments Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	Pooled Separate Accounts:			
*	Minnesota Life Insurance Company	PIMCO Total Return Instl Fund	**	\$ 54,799
*	Minnesota Life Insurance Company	Pyramis Large Cap Core Fund.	**	983,296
*	Minnesota Life Insurance Company	T. Rowe Price Large Cap Value	**	999,684
*	Minnesota Life Insurance Company	T.Rowe Price Large Cap Growth	**	2,052,558
*	Minnesota Life Insurance Company	Templeton Global Bond Fund, Class A	**	731,153
*	Minnesota Life Insurance Company	Van Eck Global Hard Assets, I	**	521,079
*	Minnesota Life Insurance Company	Vanguard Intermediate Bond Index Fund, Signal Shares	**	1,017,010
*	Minnesota Life Insurance Company	Vanguard LifeStrategy Conservative Growth	**	121,019
*	Minnesota Life Insurance Company	Vanguard LifeStrategy Growth	**	388,181
*	Minnesota Life Insurance Company	Vanguard LifeStrategy Moderate Growth	**	132,036
	TOTAL INVESTMENTS PER FINANCIAL STATEMENTS			18,836,160
*	Notes receivable from participants	4.25% - 5.25%, due by October 11, 2018		181,072
	TOTAL INVESTMENTS PER 5500			<u><u>\$ 19,017,232</u></u>

* Denotes a party-in-interest to the Plan.

** Cost information not required for participant directed investments

Attachment to 2013 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Universal Acoustic & Emission Technologies, Inc Retirement Plan **EIN:** 120-5737683
Plan Sponsor's Name Universal Acoustic & Emission Technologies, Inc **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
*	MN Life Insurance Co.	Ivy Real Estate Sec Fund Cl Y Pooled Separate Account		26,767
*	MN Life Insurance Co.	Neuberger Berman Soc Resp, I Pooled Separate Account		31,577
*	MN Life Insurance Co.	DFA Emerging Markets Val Port Pooled Separate Account		46,742
*	MN Life Insurance Co.	PIMCO Total Return, Instl Pooled Separate Account		54,799
*	MN Life Insurance Co.	Vanguard LifeStrategy Cons Gro Pooled Separate Account		121,019
*	MN Life Insurance Co.	Vanguard LifeStrategy Mod Gro Pooled Separate Account		132,036
*	MN Life Insurance Co.	Advantus S & P 500 Index Pooled Separate Account		232,453

Attachment to 2013 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Universal Acoustic & Emission Technologies, Inc Retirement Plan **EIN:** 120-5737683
Plan Sponsor's Name Universal Acoustic & Emission Technologies, Inc **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
*	MN Life Insurance Co.	Fidelity Adv New Insights, Ins Pooled Separate Account		355,430
*	MN Life Insurance Co.	Perkins Mid Cap Value, Class I Pooled Separate Account		364,487
*	MN Life Insurance Co.	Disciplined Gro Mid Cap Gro Pooled Separate Account		377,006
*	MN Life Insurance Co.	Vanguard LifeStrategy Growth Pooled Separate Account		388,181
*	MN Life Insurance Co.	DFA U.S. Small Cap Portfolio Pooled Separate Account		457,267
*	MN Life Insurance Co.	Van Eck Global Hard Assets, I Pooled Separate Account		521,079
*	MN Life Insurance Co.	Columbia Mid Cap Value Opp, R5 Pooled Separate Account		599,350

Attachment to 2013 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Universal Acoustic & Emission Technologies, Inc Retirement Plan **EIN:** 120-5737683
Plan Sponsor's Name Universal Acoustic & Emission Technologies, Inc **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
*	MN Life Insurance Co.	Templeton Global Bond, Cl A Pooled Separate Account		731,153
*	MN Life Insurance Co.	Perkins Small Cap Value Pooled Separate Account		779,238
*	MN Life Insurance Co.	Pyramis Large Cap Core Pooled Separate Account		983,296
*	MN Life Insurance Co.	T. Rowe Price Large Cap Value Pooled Separate Account		999,684
*	MN Life Insurance Co.	Alger SMid Cap Growth, I-2 Pooled Separate Account		1,001,622
*	MN Life Insurance Co.	Vanguard Interm Bond Idx Sig Pooled Separate Account		1,017,010
*	MN Life Insurance Co.	Invesco Intl Growth, R5 Pooled Separate Account		1,101,950

Attachment to 2013 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Universal Acoustic & Emission Technologies, Inc Retirement Plan **EIN:** 12-5737683
Plan Sponsor's Name Universal Acoustic & Emission Technologies, Inc **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
*	MN Life Insurance Co.	Loomis Sayles Bond Inst'l Cl Pooled Separate Account		1,213,148
*	MN Life Insurance Co.	Dodge & Cox Intl Stock Fund Pooled Separate Account		1,303,948
*	MN Life Insurance Co.	Guaranteed Return Account Insurance Company General Acco		1,735,414
*	MN Life Insurance Co.	T. Rowe Price Large Cap Growth Pooled Separate Account		2,052,558
*	MN Life Insurance Co.	Loomis Sayles Value, Class Y Pooled Separate Account		2,208,946
*	Participant Loans	0.0425		181,072