

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ 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>A. RAYMOND CORPORATE NA, INC. 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>07/01/2000</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>07/01/2000</u>			
1b Three-digit plan number (PN) ▶	<u>002</u>						
1c Effective date of plan <u>07/01/2000</u>							
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>A. RAYMOND CORPORATE NA, INC.</u> <u>2350 AUSTIN AVENUE</u> <u>SUITE 200</u> <u>ROCHESTER HILLS, MI 48309</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>27-1088874</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>248-853-2500</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>326100</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>27-1088874</u>		2c Sponsor's telephone number <u>248-853-2500</u>		2d Business code (see instructions) <u>326100</u>	
2b Employer Identification Number (EIN) <u>27-1088874</u>							
2c Sponsor's telephone number <u>248-853-2500</u>							
2d Business code (see instructions) <u>326100</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.	10/09/2014	LINDSAY R. NICHOLSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/09/2014	LINDSAY R. NICHOLSON
	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 A. RAYMOND CORPORATE NA, INC. 2350 AUSTIN AVENUE SUITE 200 ROCHESTER HILLS, MI 48309		3b Administrator's EIN 27-1088874 3c Administrator's telephone number 248-853-2500
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 865
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 729
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits		6c 156
d Subtotal. Add lines 6a , 6b , and 6c		6d 885
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e 0
f Total. Add lines 6d and 6e		6f 885
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g 753
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h 39
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 3H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2013
		This Form is Open to Public Inspection.

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

A Name of plan <u>A. RAYMOND CORPORATE NA, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>A. RAYMOND CORPORATE NA, INC.</u>	D Employer Identification Number (EIN) <u>27-1088874</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
NATIONWIDE LIFE INSURANCE COMPANY ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

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

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

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

NATIONWIDE INSURANCE

31-4156830

(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?
15	RECORDKEEPER	112870	Yes ☒ No ☐	Yes ☒ No ☐	11106	Yes ☐ No ☐

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

CAPITAL ASSET ADVISORY SERVICES

38-3470125

(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?
49 64	46 64	94266	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
(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
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
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(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
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<div>SCHEDULE D</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div>		<div>DFE/Participating Plan 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>		<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 A. RAYMOND CORPORATE NA, INC. 401(K) PLAN				B Three-digit plan number (PN) ▶ 002	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 A. RAYMOND CORPORATE NA, INC.				D Employer Identification Number (EIN) 27-1088874	
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)					
a Name of MTIA, CCT, PSA, or 103-12 IE: NATIONWIDE QUALIFIED VARIABLE					
b Name of sponsor of entity listed in (a): NATIONWIDE LIFE INSURANCE COMPANY					
c EIN-PN 31-4156830-009		d Entity code P		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5202478	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	

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

Schedule D (Form 5500) 2013 v. 130118

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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
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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

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
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>A. RAYMOND CORPORATE NA, INC. 401(K) PLAN</u>		B Three-digit plan number (PN) <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>A. RAYMOND CORPORATE NA, INC.</u>		D Employer Identification Number (EIN) <u>27-1088874</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)		14889
(2) Participant contributions.....	1b(2)		8644
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	29675	2174
(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)	606126	737275
(9) Value of interest in common/collective trusts	1c(9)	6146944	5202478
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	28343310	34868854
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	35126055	40834314

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	35126055	40834314
---	-----------	----------	----------

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) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1174751	
(B) Participants	2a(1)(B)	2245524	
(C) Others (including rollovers)	2a(1)(C)	396808	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3817083
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)	25942	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		25942
(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)		
(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)		51181
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		6793233
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		10687439

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4850892	
(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)		4850892
f Corrective distributions (see instructions)	2f		4631
g Certain deemed distributions of participant loans (see instructions)	2g		15837
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	107820	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		107820
j Total expenses. Add all expense amounts in column (b) and enter total	2j		4979180

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		5708259
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: PLANTE MORAN

(2) EIN: 38-1357951

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		9704
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.			

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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</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 A. RAYMOND CORPORATE NA, INC. 401(K) PLAN				B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 A. RAYMOND CORPORATE NA, INC.				D Employer Identification Number (EIN) 27-1088874	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 31-4156830					
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): _____

October 3, 2014

To the Plan Trustees and Management
A. Raymond Corporate NA, Inc. 401(k) Plan
3250 Austin Avenue
Rochester Hills, MI 48309

We have audited the financial statements of A. Raymond Corporate NA, Inc. 401(k) Plan (the "Plan") as of and for the year ended December 31, 2013 and have issued our report thereon dated October 3, 2014. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated April 16, 2014, we conducted our audit in accordance with professional standards, except that, as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA and as instructed by you, we did not perform any auditing procedures with respect to certified information except for comparing such information to the related information included in the financial statements. Because of the significance of the information that we did not audit, we did not express an opinion on the financial statements taken as a whole. The form and content of the information included in the financial statements, other than that derived from the certified information, were audited by us in accordance with auditing standards generally accepted in the United States of America and were subjected to tests of your accounting records and other procedures as we considered necessary to enable us to express an opinion as to whether they are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Our audit of the financial statements does not relieve you or management of your responsibilities. As part of our audit, we considered the applicable internal control of A. Raymond Corporate NA, Inc. 401(k) Plan. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on July 15, 2014.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Plan are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2013.

We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus.

There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was the Plan's valuation of investments.

Management has informed us that in determining the appropriateness of the estimate of investment values, they have recorded the fair values based on market values provided by the investment custodian, plus any applicable valuation adjustments. We performed no specific procedures related to the valuation of the investments due to the limited scope nature of the engagement.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

October 3, 2014

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We did not detect any misstatements as a result of audit procedures.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards and plans and strategies that may affect the risks of material misstatement with management each year prior to our retention as the Plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 3, 2014.

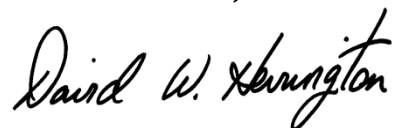
Other Information in Documents Containing Audited Financial Statements

Our responsibility for other information in documents containing the Plan's financial statements and report does not extend beyond the financial statements. We do not have an obligation to determine whether or not such other information is properly stated. However, we read the Plan's 5500 filing and nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information or manner of its presentation appearing in the financial statements.

This information is intended solely for the use of the plan trustees and management of A. Raymond Corporate NA, Inc. 401(k) Plan and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Plante & Moran, PLLC

A handwritten signature in black ink, reading "David W. Herrington". The signature is written in a cursive, flowing style.

David W. Herrington

October 3, 2014

To the Plan Trustees and Management
A. Raymond Corporate NA, Inc. 401(k) Plan

Dear Trustees and Management:

In planning and performing our limited scope audit of the financial statements of A. Raymond Corporate NA, Inc. 401(k) Plan (the "Plan") as of and for the year ended December 31, 2013, we considered the Plan's internal control over financial reporting (internal control) other than those controls over investments and related investment activity. Our limited scope audit was performed in accordance with auditing standards generally accepted in the United States of America except, as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, we did not perform any auditing procedures with respect to certified information except for comparing such information to the related information included in the financial statements. We considered internal control as a basis for designing our procedures to enable us to express an opinion as to whether the form and content of the information included in the financial statements, other than that derived from the certified information, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

October 3, 2014

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the Plan's internal control to be a significant deficiency:

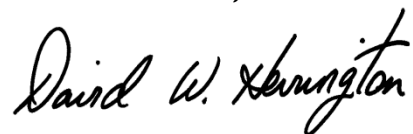
Controls over compliance with the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA did not ensure the timely deposit of employee contributions as required by the DOL. As a result, the net assets of the Plan could be understated for those contributions and related lost earnings and the Plan would be out of compliance with DOL Rules and Regulations for Reporting and Disclosure under ERISA.

A Department of Labor (DOL) regulation requires that benefit plans remit employee contributions to the plan as soon as they can be reasonably segregated from the employer's general assets. In no case can this amount of time exceed 15 business days after the end of the month in which the amounts were withheld. The 15-business-day rule, however, is not a safe harbor. The general rule has been interpreted as being as little as two days for entities with more than 100 employees. The DOL also looks at the consistency of timing and holds employers to the least number of days for deposits when determining if contributions are timely.

This communication is intended solely for the information and use of management, the plan trustees, and others within the Plan and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Plante & Moran, PLLC

A handwritten signature in black ink that reads "David W. Herrington". The signature is written in a cursive, flowing style.

David W. Herrington

A. Raymond Corporate NA, Inc. 401(k) Plan

Financial Report
December 31, 2013

A. Raymond Corporate NA, Inc. 401(k) Plan

Contents

Report Letter	I-2
Statement of Net Assets Available for Benefits	3
Statement of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5-11
Schedule of Assets Held at End of Year	Schedule I
Schedule of Delinquent Participant Contributions	Schedule II

Independent Auditor's Report

To the Plan Administrator
A. Raymond Corporate NA, Inc. 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of A. Raymond Corporate NA, Inc. 401(k) Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2013 and 2012 and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank, and TD AMERITRADE Trust Company (collectively the "Custodians"), except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that TD AMERITRADE Trust Company held the Plan's investment assets and executed investment transactions from January 1, 2012 to June 30, 2012, and that Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank, held the Plan's investment assets and participant notes receivable and executed related transactions as of December 31, 2013 and 2012, for the year ended December 31, 2013, and for the period from July 1, 2012 to December 31, 2012. The plan administrator has obtained certifications from the Custodians as of and for the years ended December 31, 2013 and 2012 that the information provided to the plan administrator by the Custodians is complete and accurate.

To the Plan Administrator
A. Raymond Corporate NA, Inc. 401(k) Plan

Disclaimer of Opinion

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

Other Matter

The supplemental schedules of assets held at end of year as of December 31, 2013 and delinquent participant contributions for the year ended December 31, 2013 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA 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 these supplemental schedules.

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 schedules, other than that derived from the information certified by the Custodians, 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 ERISA.

Plante & Moran, PLLC

Clinton Township, Michigan
October 3, 2014

A. Raymond Corporate NA, Inc. 401(k) Plan

Statement of Net Assets Available for Benefits

	December 31, 2013	December 31, 2012
Assets		
Participant-directed investments:		
Money market fund	\$ 2,174	\$ 29,675
Mutual funds	34,868,854	28,343,310
Common collective trust funds	5,231,450	6,146,944
Total participant-directed investments	40,102,478	34,519,929
Contributions receivable:		
Employee	14,889	-
Employer	8,644	-
Total contributions receivable	23,533	-
Participant notes receivable	737,275	606,126
Net Assets Reflecting all Investments at Fair Value	40,863,286	35,126,055
Adjustment from Fair Value to Contract Value for Interest in Common Collective Trust Fund Relating to Fully Benefit- responsive Investment Contracts	(28,972)	(166,448)
Net Assets Available for Benefits	\$ 40,834,314	\$ 34,959,607

A. Raymond Corporate NA, Inc. 401(k) Plan

Statement of Changes in Net Assets Available for Benefits

	Year Ended	
	December 31, 2013	December 31, 2012
Additions to Net Assets		
Contributions:		
Employee	\$ 2,245,524	\$ 1,962,896
Employer	1,174,751	1,056,468
Rollovers	396,808	509,356
Total contributions	3,817,083	3,528,720
Investment income:		
Interest and dividends	1,300,517	929,599
Net realized and unrealized gain on mutual funds	5,710,345	2,264,851
Other investment income	-	2,270
Total investment income	7,010,862	3,196,720
Interest from participant notes receivable	25,942	24,151
Total additions	10,853,887	6,749,591
Deductions from Net Assets		
Benefits paid directly to participants or beneficiaries	4,871,360	1,720,512
Administrative expenses	107,820	174,176
Total deductions	4,979,180	1,894,688
Net Increase	5,874,707	4,854,903
Net Assets Available for Benefits		
Beginning of year	34,959,607	30,104,704
End of year	<u>\$ 40,834,314</u>	<u>\$ 34,959,607</u>

A. Raymond Corporate NA, Inc. 401(k) Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 1 - Plan Description

The following brief description of A. Raymond Corporate NA, Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan that provides benefits to eligible participants as determined according to the provisions of the plan agreement. Employees are eligible to participate in the Plan after completing 30 days of service with the plan sponsors, A. Raymond Corporate NA, Inc., RayWal North America, Inc., Raynet America, Inc., and Rayce America, Inc. (collectively, the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions - Under provisions of the Plan, both the employee and the employers may make contributions. Participants' accounts are invested as directed by the participants in any one or more of the available investment alternatives. During 2013, the Company remitted one employee group's deferrals and loan repayments in the amount of \$9,689 to the Plan after the Department of Labor's required timeframe. A contribution of lost earnings was made to the Plan subsequent to year end.

The Company matches 100 percent of contributions up to 3 percent of compensation and 50 percent of contributions on the next 2 percent of compensation. All employee and employer-matching contributions are 100 percent vested and nonforfeitable.

The employers may make additional discretionary contributions, which become vested over a period of time. The Company did not make any discretionary contributions during 2013 or 2012. The vesting schedule for discretionary employer contributions and the income thereon is as follows:

Years of Service	Vesting Percentage
Less than four	0
Four but less than five	50
Five or more	100

Participant Accounts - Each participant's account is credited with the participant's contribution, the employer-matching contribution, and an allocation of any employer nonelective contributions, plan earnings, and expenses. Allocations to the various investment options are based on participants' elections. Plan earnings and expenses are allocated to the participants' accounts based on a ratio of the individual account balances in relation to the aggregate of all account balances. The benefit to which a participant is entitled is the amount included in each individual participant's account.

A. Raymond Corporate NA, Inc. 401(k) Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 1 - Plan Description (Continued)

Participant Notes Receivable - Participants may borrow from their accounts subject to certain maximum and minimum amounts as prescribed in the Plan and in the Internal Revenue Code. Participant notes receivable are collateralized by the participant's account balance and bear interest at a market rate.

Party-in-interest Transactions - Prior to July 1, 2012, certain plan assets were in investment funds managed by TD AMERITRADE Trust Company (TD AMERITRADE). Effective July 1, 2012, certain plan assets were in investment funds managed by Nationwide Financial Services, Inc. (Nationwide). TD AMERITRADE and Nationwide are the custodians of the Plan; therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

Certain administrative expenses of the Plan are paid by the Company, which qualify as party-in-interest transactions as well.

Payment of Benefits - Upon termination of service, a participant will receive his or her vested account balance in a lump-sum amount, an annual annuity, or a rollover distribution to another qualified retirement plan.

Forfeitures - If a participant is not fully vested on his or her termination date, the nonvested amount of the account is forfeited. Forfeitures are used to reduce future Company contributions.

Hardship Withdrawals - Participants may request that all or a portion of their account be distributed in the case of severe financial hardship, as defined in the plan document. The Company must approve any such hardship withdrawals.

Termination - Although it has not expressed any intention 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 the Plan terminates, participants become 100 percent vested in their account balances and the net assets of the Plan will be allocated as prescribed by ERISA and its related regulations.

A. Raymond Corporate NA, Inc. 401(k) Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 2 - Summary of Significant Accounting Policies

Investment Valuation - The Plan's investments are stated at fair value except as noted below. The common collective trust fund investment is valued at contract value. Contract value represents investments at cost, plus accrued interest income, less amounts withdrawn to pay benefits. The fair value of the common collective trust fund is based on the fair value of the underlying net assets at the measurement date by the issuer of the fund. The Plan's interest in the common collective trust fund is based on its proportionate ownership interest in the fair value of the common collective trust fund. The common collective trust fund primarily holds fixed-income securities and derivatives. The fair value of the fixed-income securities is valued using quoted market prices and/or other market data for the same or comparable instruments and transactions in establishing the prices, discounted cash flow models, and other pricing models. These models are primarily industry standard models that consider various assumptions, including time value and yield curve as well as other relevant economic measures. The fair value of a wrapper contract provided by the contract issuer is based on the replacement cost methodology, which is the present value of the difference between the replacement wrapper fee and the contracted wrapper fee.

The money market fund is valued at fair value based on its outstanding balance. All other investments are valued based on quoted market prices. See Note 6 for additional information.

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

Benefit Payments - Benefits are recorded when paid.

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 values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

A. Raymond Corporate NA, Inc. 401(k) Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 2 - Summary of Significant Accounting Policies (Continued)

Participant Notes Receivable - Participant notes receivable are recorded at their unpaid principal balances plus any accrued interest. Participant notes receivable are written off when deemed uncollectible.

Subsequent Events - The financial statements and related disclosures include evaluation of events up through and including October 3, 2014, which is the date the financial statements were available to be issued.

Note 3 - Tax Status

The Plan, as adopted, is a volume submitter plan of Sungard Corbel, LLC, which does not require an application for a determination letter from the Internal Revenue Service (IRS). The volume submitter plan has received a favorable notification letter from the IRS dated January 31, 2006.

In accordance with guidance on accounting for uncertainty in income taxes, management evaluated the Plan's tax position and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The plan administrator believes it is no longer subject to tax examinations for years prior to 2010.

Note 4 - Unaudited Information

Prior to July 1, 2012, TD AMERITRADE Trust Company was the custodian of the Plan. TD AMERITRADE Trust Company held the Plan's investments and executed related transactions. Effective July 1, 2012, the Plan changed custodian, from TD AMERITRADE Trust Company to Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank. Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank, held the Plan's investments and participant notes receivable and executed all related transactions during the remaining portion of 2012 and for all of 2013. The investment balances and related investment results included in the accompanying financial statements and supplemental schedule of assets held at end of year are based solely on information provided by TD AMERITRADE Trust Company and Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank. Additionally, the participant note receivable balance at December 31, 2012 and participant receivable interest income of \$11,129 is based solely on information provided by Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank.

A. Raymond Corporate NA, Inc. 401(k) Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 4 - Unaudited Information (Continued)

Investments that exceed 5 percent of end of year net assets are as follows:

	2013	2012
Mutual funds - At fair value:		
Eaton Vance Large-cap Value I	\$ 1,456,079	\$ 2,726,192
PIMCO Total Return Institutional Fund	2,017,134	2,123,284
Vanguard 500 Index Fund	3,304,831	2,773,156
Vanguard Target Retirement 2025 Fund	2,482,469	2,490,286
Franklin Templeton Forgn Adv	2,267,813	1,760,696
Principal Mid-cap Inst	4,065,617	2,836,274
Vanguard Gr Indx Sgnl	4,913,526	3,942,276
Vanguard Eq Inc Inv	2,174,117	-
Common collective trusts - At contract value:		
Morley Stable Value Fund VI	5,202,478	723,078
Norwest/Wells Fargo Stable Value Fund C	-	5,257,418

Note 5 - Reconciliation to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2012 to Form 5500:

	2012
Net assets available for benefits per the financial statements	\$ 34,959,607
Adjustments to fair value for fully benefit-responsive investment contracts	166,448
Net assets available for benefits per Form 5500	<u>\$ 35,126,055</u>

There were no reconciling items of net assets available for benefits per the financial statements at December 31, 2013 to Form 5500.

The following is a reconciliation of total additions per the financial statements for the years ended December 31, 2013 and 2012 to Form 5500:

	2013	2012
Total additions per financial statements	\$ 10,853,887	\$ 6,749,591
Change in adjustment to fair value for fully benefit-responsive investments	(166,448)	5,844
Total additions per Form 5500	<u>\$ 10,687,439</u>	<u>\$ 6,755,435</u>

A. Raymond Corporate NA, Inc. 401(k) Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 6 - Fair Value Measurements

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

The following tables present information about the Plan's assets measured at fair value on a recurring basis at December 31, 2013 and 2012.

Level 1 - Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Plan has the ability to access.

Level 2 - Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, and inputs other than quoted prices that are observable for the asset.

Level 3 - Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset.

In instances whereby inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

Assets Measured at Fair Value on a Recurring Basis at December 31, 2013

	Level 1	Level 2	Level 3	Balance at December 31, 2013
Mutual funds:				
Domestic equity	\$ 24,169,414	\$ -	\$ -	\$ 24,169,414
Foreign equity	3,156,484	-	-	3,156,484
Fixed-income investments	4,514,597	-	-	4,514,597
Balanced investments	3,028,359	-	-	3,028,359
Money market fund - Short-term investments	-	2,174	-	2,174
Common collective trust fund - Stable value investment (a)	-	5,231,450	-	5,231,450
Total	<u>\$ 34,868,854</u>	<u>\$ 5,233,624</u>	<u>\$ -</u>	<u>\$ 40,102,478</u>

A. Raymond Corporate NA, Inc. 401(k) Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 6 - Fair Value Measurements (Continued)

Assets Measured at Fair Value on a Recurring Basis at December 31, 2012

	Level 1	Level 2	Level 3	Balance at December 31, 2012
Mutual funds:				
Domestic equity	\$ 16,670,540	\$ -	\$ -	\$ 16,670,540
Foreign equity	5,193,289	-	-	5,193,289
Fixed-income investments	5,693,186	-	-	5,693,186
Balanced investments	786,295	-	-	786,295
Money market fund - Short-term investments	-	29,675	-	29,675
Common collective trust fund - Stable value investment (a)	-	6,146,944	-	6,146,944
Total	<u>\$ 28,343,310</u>	<u>\$ 6,176,619</u>	<u>\$ -</u>	<u>\$ 34,519,929</u>

- (a) This class represents investments in an actively managed common collective trust fund that invests primarily in investment contracts, a variety of fixed-income investments, which may include corporate bonds, both U.S. and non-U.S. municipal securities, stable value funds, and wrapper contracts. There were no unfunded commitments or redemption restrictions on the investments described above.

The Plan's policy is to recognize transfers between levels of the fair value hierarchy as of the actual date of the event of change in circumstances that caused the transfer. There were no significant transfers between levels of the fair value hierarchy during 2013 and 2012.

A. Raymond Corporate NA, Inc. 401(k) Plan

Schedule of Assets Held at End of Year Form 5500, Schedule H, Line 4i EIN 27-1088874, Plan No. 002 December 31, 2013

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Nationwide Financial Services, Inc.	Mutual funds:		
	BlackRock Inflation Protected Bond Fund	*	\$ 527,128
	DFA Emerging Markets Value Fund	*	702,778
	DFA U.S. Targeted Value Fund	*	1,977,593
	Eaton Vance Large-cap Value I	*	1,456,079
	Lord Abbett Developing Growth Fund	*	1,969,950
	Principal High Yield Institutional Fund	*	626,558
	PIMCO Total Return Institutional Fund	*	2,017,134
	Vanguard Intermediate Term Bond Index	*	440,587
	Vanguard Target Retirement 2050 Fund	*	38,802
	Vanguard 500 Index Fund	*	3,304,831
	Vanguard REIT Index Signal Fund	*	558,300
	Vanguard Target Retirement 2045 Fund	*	682,533
	Vanguard Target Retirement 2035 Fund	*	1,098,423
	Vanguard Target Retirement 2025 Fund	*	2,482,469
	Vanguard Target Retirement 2015 Fund	*	403,221
	American Century Diversified Bond Inst	*	286,601
	Franklin Templeton Forgn Adv	*	2,267,813
	PIMCO Forgn Bd USD Hdg Inst	*	616,589
	Vanguard Target Retirement 2060 Fund	*	2,568
	DFA U.S. Small-cap	*	1,507,858
	Principal Mid-cap Inst	*	4,065,617
	American Funds EuroPacific Gr R6	*	185,389
	Vanguard Target Retirement 2040 Fund	*	128,042
	Vanguard Mid-cap Gr Indx Inv	*	24,862
	Vanguard Sel Val Inc	*	78,196
	Vanguard Target Retirement 2010 Fund	*	34
	Vanguard Target Retirement 2030 Fund	*	165,928
	Vanguard Target Retirement Inc	*	2,102
	Vanguard Target Retirement 2020 Fund	*	140,533
	Vanguard Target Retirement 2055 Fund	*	21,638
	Vanguard Gr Indx Sgnl	*	4,913,526
	Vanguard Energy Inv	*	551
	Vanguard Eq Inc Inv	*	2,174,117
	Vanguard Prec Mtls Mining Inv	*	504
Nationwide Financial Services, Inc.	Common collective trust fund - At contract value - Morley Stable Value Fund VI	*	5,202,478
Nationwide Financial Services, Inc.	Money market fund - Drey Cash Mgt Inst	*	2,174
Participants	Participant notes receivable - Bearing interest rates ranging from 3.25 to 10.25 percent	-	737,275
Total			\$ 40,810,781

* Cost information not required

A. Raymond Corporate NA, Inc. 401(k) Plan

Schedule of Delinquent Participant Contributions Form 5500, Schedule H, Line 4a EIN 27-1088874, Plan No. 002 Year Ended December 31, 2013

	Participant Contributions Transferred Late to Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check Here if Late Participant Loan Repayments are Included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2013	☒	\$ 9,704	\$ -	\$ -	\$ -

The late contribution and related earnings were remitted to the Plan in January 2014.

October 3, 2014

To the Plan Trustees and Management
A. Raymond Corporate NA, Inc. 401(k) Plan
3250 Austin Avenue
Rochester Hills, MI 48309

We have audited the financial statements of A. Raymond Corporate NA, Inc. 401(k) Plan (the "Plan") as of and for the year ended December 31, 2013 and have issued our report thereon dated October 3, 2014. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated April 16, 2014, we conducted our audit in accordance with professional standards, except that, as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA and as instructed by you, we did not perform any auditing procedures with respect to certified information except for comparing such information to the related information included in the financial statements. Because of the significance of the information that we did not audit, we did not express an opinion on the financial statements taken as a whole. The form and content of the information included in the financial statements, other than that derived from the certified information, were audited by us in accordance with auditing standards generally accepted in the United States of America and were subjected to tests of your accounting records and other procedures as we considered necessary to enable us to express an opinion as to whether they are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Our audit of the financial statements does not relieve you or management of your responsibilities. As part of our audit, we considered the applicable internal control of A. Raymond Corporate NA, Inc. 401(k) Plan. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on July 15, 2014.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Plan are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2013.

We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus.

There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was the Plan's valuation of investments.

Management has informed us that in determining the appropriateness of the estimate of investment values, they have recorded the fair values based on market values provided by the investment custodian, plus any applicable valuation adjustments. We performed no specific procedures related to the valuation of the investments due to the limited scope nature of the engagement.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

October 3, 2014

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We did not detect any misstatements as a result of audit procedures.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards and plans and strategies that may affect the risks of material misstatement with management each year prior to our retention as the Plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 3, 2014.

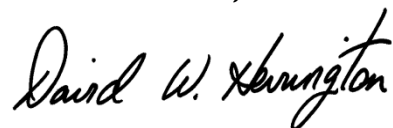
Other Information in Documents Containing Audited Financial Statements

Our responsibility for other information in documents containing the Plan's financial statements and report does not extend beyond the financial statements. We do not have an obligation to determine whether or not such other information is properly stated. However, we read the Plan's 5500 filing and nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information or manner of its presentation appearing in the financial statements.

This information is intended solely for the use of the plan trustees and management of A. Raymond Corporate NA, Inc. 401(k) Plan and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Plante & Moran, PLLC

A handwritten signature in black ink, reading "David W. Herrington". The signature is written in a cursive, flowing style.

David W. Herrington

October 3, 2014

To the Plan Trustees and Management
A. Raymond Corporate NA, Inc. 401(k) Plan

Dear Trustees and Management:

In planning and performing our limited scope audit of the financial statements of A. Raymond Corporate NA, Inc. 401(k) Plan (the "Plan") as of and for the year ended December 31, 2013, we considered the Plan's internal control over financial reporting (internal control) other than those controls over investments and related investment activity. Our limited scope audit was performed in accordance with auditing standards generally accepted in the United States of America except, as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, we did not perform any auditing procedures with respect to certified information except for comparing such information to the related information included in the financial statements. We considered internal control as a basis for designing our procedures to enable us to express an opinion as to whether the form and content of the information included in the financial statements, other than that derived from the certified information, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

October 3, 2014

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the Plan's internal control to be a significant deficiency:

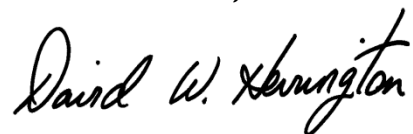
Controls over compliance with the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA did not ensure the timely deposit of employee contributions as required by the DOL. As a result, the net assets of the Plan could be understated for those contributions and related lost earnings and the Plan would be out of compliance with DOL Rules and Regulations for Reporting and Disclosure under ERISA.

A Department of Labor (DOL) regulation requires that benefit plans remit employee contributions to the plan as soon as they can be reasonably segregated from the employer's general assets. In no case can this amount of time exceed 15 business days after the end of the month in which the amounts were withheld. The 15-business-day rule, however, is not a safe harbor. The general rule has been interpreted as being as little as two days for entities with more than 100 employees. The DOL also looks at the consistency of timing and holds employers to the least number of days for deposits when determining if contributions are timely.

This communication is intended solely for the information and use of management, the plan trustees, and others within the Plan and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Plante & Moran, PLLC

A handwritten signature in black ink that reads "David W. Herrington". The signature is written in a cursive, flowing style.

David W. Herrington

A. Raymond Corporate NA, Inc. 401(k) Plan

Financial Report
December 31, 2013

A. Raymond Corporate NA, Inc. 401(k) Plan

Contents

Report Letter	I-2
Statement of Net Assets Available for Benefits	3
Statement of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5-11
Schedule of Assets Held at End of Year	Schedule I
Schedule of Delinquent Participant Contributions	Schedule II

Independent Auditor's Report

To the Plan Administrator
A. Raymond Corporate NA, Inc. 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of A. Raymond Corporate NA, Inc. 401(k) Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2013 and 2012 and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank, and TD AMERITRADE Trust Company (collectively the "Custodians"), except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that TD AMERITRADE Trust Company held the Plan's investment assets and executed investment transactions from January 1, 2012 to June 30, 2012, and that Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank, held the Plan's investment assets and participant notes receivable and executed related transactions as of December 31, 2013 and 2012, for the year ended December 31, 2013, and for the period from July 1, 2012 to December 31, 2012. The plan administrator has obtained certifications from the Custodians as of and for the years ended December 31, 2013 and 2012 that the information provided to the plan administrator by the Custodians is complete and accurate.

To the Plan Administrator
A. Raymond Corporate NA, Inc. 401(k) Plan

Disclaimer of Opinion

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

Other Matter

The supplemental schedules of assets held at end of year as of December 31, 2013 and delinquent participant contributions for the year ended December 31, 2013 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA 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 these supplemental schedules.

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 schedules, other than that derived from the information certified by the Custodians, 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 ERISA.

Plante & Moran, PLLC

Clinton Township, Michigan
October 3, 2014

A. Raymond Corporate NA, Inc. 401(k) Plan

Statement of Net Assets Available for Benefits

	<u>December 31, 2013</u>	<u>December 31, 2012</u>
Assets		
Participant-directed investments:		
Money market fund	\$ 2,174	\$ 29,675
Mutual funds	34,868,854	28,343,310
Common collective trust funds	<u>5,231,450</u>	<u>6,146,944</u>
Total participant-directed investments	40,102,478	34,519,929
Contributions receivable:		
Employee	14,889	-
Employer	<u>8,644</u>	<u>-</u>
Total contributions receivable	23,533	-
Participant notes receivable	<u>737,275</u>	<u>606,126</u>
Net Assets Reflecting all Investments at Fair Value	40,863,286	35,126,055
Adjustment from Fair Value to Contract Value for Interest in Common Collective Trust Fund Relating to Fully Benefit- responsive Investment Contracts	<u>(28,972)</u>	<u>(166,448)</u>
Net Assets Available for Benefits	<u>\$ 40,834,314</u>	<u>\$ 34,959,607</u>

A. Raymond Corporate NA, Inc. 401(k) Plan

Statement of Changes in Net Assets Available for Benefits

	Year Ended	
	December 31, 2013	December 31, 2012
Additions to Net Assets		
Contributions:		
Employee	\$ 2,245,524	\$ 1,962,896
Employer	1,174,751	1,056,468
Rollovers	396,808	509,356
Total contributions	3,817,083	3,528,720
Investment income:		
Interest and dividends	1,300,517	929,599
Net realized and unrealized gain on mutual funds	5,710,345	2,264,851
Other investment income	-	2,270
Total investment income	7,010,862	3,196,720
Interest from participant notes receivable	25,942	24,151
Total additions	10,853,887	6,749,591
Deductions from Net Assets		
Benefits paid directly to participants or beneficiaries	4,871,360	1,720,512
Administrative expenses	107,820	174,176
Total deductions	4,979,180	1,894,688
Net Increase	5,874,707	4,854,903
Net Assets Available for Benefits		
Beginning of year	34,959,607	30,104,704
End of year	<u>\$ 40,834,314</u>	<u>\$ 34,959,607</u>

A. Raymond Corporate NA, Inc. 401(k) Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 1 - Plan Description

The following brief description of A. Raymond Corporate NA, Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan that provides benefits to eligible participants as determined according to the provisions of the plan agreement. Employees are eligible to participate in the Plan after completing 30 days of service with the plan sponsors, A. Raymond Corporate NA, Inc., RayWal North America, Inc., Raynet America, Inc., and Rayce America, Inc. (collectively, the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions - Under provisions of the Plan, both the employee and the employers may make contributions. Participants' accounts are invested as directed by the participants in any one or more of the available investment alternatives. During 2013, the Company remitted one employee group's deferrals and loan repayments in the amount of \$9,689 to the Plan after the Department of Labor's required timeframe. A contribution of lost earnings was made to the Plan subsequent to year end.

The Company matches 100 percent of contributions up to 3 percent of compensation and 50 percent of contributions on the next 2 percent of compensation. All employee and employer-matching contributions are 100 percent vested and nonforfeitable.

The employers may make additional discretionary contributions, which become vested over a period of time. The Company did not make any discretionary contributions during 2013 or 2012. The vesting schedule for discretionary employer contributions and the income thereon is as follows:

Years of Service	Vesting Percentage
Less than four	0
Four but less than five	50
Five or more	100

Participant Accounts - Each participant's account is credited with the participant's contribution, the employer-matching contribution, and an allocation of any employer nonelective contributions, plan earnings, and expenses. Allocations to the various investment options are based on participants' elections. Plan earnings and expenses are allocated to the participants' accounts based on a ratio of the individual account balances in relation to the aggregate of all account balances. The benefit to which a participant is entitled is the amount included in each individual participant's account.

A. Raymond Corporate NA, Inc. 401(k) Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 1 - Plan Description (Continued)

Participant Notes Receivable - Participants may borrow from their accounts subject to certain maximum and minimum amounts as prescribed in the Plan and in the Internal Revenue Code. Participant notes receivable are collateralized by the participant's account balance and bear interest at a market rate.

Party-in-interest Transactions - Prior to July 1, 2012, certain plan assets were in investment funds managed by TD AMERITRADE Trust Company (TD AMERITRADE). Effective July 1, 2012, certain plan assets were in investment funds managed by Nationwide Financial Services, Inc. (Nationwide). TD AMERITRADE and Nationwide are the custodians of the Plan; therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

Certain administrative expenses of the Plan are paid by the Company, which qualify as party-in-interest transactions as well.

Payment of Benefits - Upon termination of service, a participant will receive his or her vested account balance in a lump-sum amount, an annual annuity, or a rollover distribution to another qualified retirement plan.

Forfeitures - If a participant is not fully vested on his or her termination date, the nonvested amount of the account is forfeited. Forfeitures are used to reduce future Company contributions.

Hardship Withdrawals - Participants may request that all or a portion of their account be distributed in the case of severe financial hardship, as defined in the plan document. The Company must approve any such hardship withdrawals.

Termination - Although it has not expressed any intention 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 the Plan terminates, participants become 100 percent vested in their account balances and the net assets of the Plan will be allocated as prescribed by ERISA and its related regulations.

A. Raymond Corporate NA, Inc. 401(k) Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 2 - Summary of Significant Accounting Policies

Investment Valuation - The Plan's investments are stated at fair value except as noted below. The common collective trust fund investment is valued at contract value. Contract value represents investments at cost, plus accrued interest income, less amounts withdrawn to pay benefits. The fair value of the common collective trust fund is based on the fair value of the underlying net assets at the measurement date by the issuer of the fund. The Plan's interest in the common collective trust fund is based on its proportionate ownership interest in the fair value of the common collective trust fund. The common collective trust fund primarily holds fixed-income securities and derivatives. The fair value of the fixed-income securities is valued using quoted market prices and/or other market data for the same or comparable instruments and transactions in establishing the prices, discounted cash flow models, and other pricing models. These models are primarily industry standard models that consider various assumptions, including time value and yield curve as well as other relevant economic measures. The fair value of a wrapper contract provided by the contract issuer is based on the replacement cost methodology, which is the present value of the difference between the replacement wrapper fee and the contracted wrapper fee.

The money market fund is valued at fair value based on its outstanding balance. All other investments are valued based on quoted market prices. See Note 6 for additional information.

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

Benefit Payments - Benefits are recorded when paid.

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 values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

A. Raymond Corporate NA, Inc. 401(k) Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 2 - Summary of Significant Accounting Policies (Continued)

Participant Notes Receivable - Participant notes receivable are recorded at their unpaid principal balances plus any accrued interest. Participant notes receivable are written off when deemed uncollectible.

Subsequent Events - The financial statements and related disclosures include evaluation of events up through and including October 3, 2014, which is the date the financial statements were available to be issued.

Note 3 - Tax Status

The Plan, as adopted, is a volume submitter plan of Sungard Corbel, LLC, which does not require an application for a determination letter from the Internal Revenue Service (IRS). The volume submitter plan has received a favorable notification letter from the IRS dated January 31, 2006.

In accordance with guidance on accounting for uncertainty in income taxes, management evaluated the Plan's tax position and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The plan administrator believes it is no longer subject to tax examinations for years prior to 2010.

Note 4 - Unaudited Information

Prior to July 1, 2012, TD AMERITRADE Trust Company was the custodian of the Plan. TD AMERITRADE Trust Company held the Plan's investments and executed related transactions. Effective July 1, 2012, the Plan changed custodian, from TD AMERITRADE Trust Company to Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank. Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank, held the Plan's investments and participant notes receivable and executed all related transactions during the remaining portion of 2012 and for all of 2013. The investment balances and related investment results included in the accompanying financial statements and supplemental schedule of assets held at end of year are based solely on information provided by TD AMERITRADE Trust Company and Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank. Additionally, the participant note receivable balance at December 31, 2012 and participant receivable interest income of \$11,129 is based solely on information provided by Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank.

A. Raymond Corporate NA, Inc. 401(k) Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 4 - Unaudited Information (Continued)

Investments that exceed 5 percent of end of year net assets are as follows:

	2013	2012
Mutual funds - At fair value:		
Eaton Vance Large-cap Value I	\$ 1,456,079	\$ 2,726,192
PIMCO Total Return Institutional Fund	2,017,134	2,123,284
Vanguard 500 Index Fund	3,304,831	2,773,156
Vanguard Target Retirement 2025 Fund	2,482,469	2,490,286
Franklin Templeton Forgn Adv	2,267,813	1,760,696
Principal Mid-cap Inst	4,065,617	2,836,274
Vanguard Gr Indx Sgnl	4,913,526	3,942,276
Vanguard Eq Inc Inv	2,174,117	-
Common collective trusts - At contract value:		
Morley Stable Value Fund VI	5,202,478	723,078
Norwest/Wells Fargo Stable Value Fund C	-	5,257,418

Note 5 - Reconciliation to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2012 to Form 5500:

	2012
Net assets available for benefits per the financial statements	\$ 34,959,607
Adjustments to fair value for fully benefit-responsive investment contracts	166,448
Net assets available for benefits per Form 5500	<u>\$ 35,126,055</u>

There were no reconciling items of net assets available for benefits per the financial statements at December 31, 2013 to Form 5500.

The following is a reconciliation of total additions per the financial statements for the years ended December 31, 2013 and 2012 to Form 5500:

	2013	2012
Total additions per financial statements	\$ 10,853,887	\$ 6,749,591
Change in adjustment to fair value for fully benefit-responsive investments	(166,448)	5,844
Total additions per Form 5500	<u>\$ 10,687,439</u>	<u>\$ 6,755,435</u>

A. Raymond Corporate NA, Inc. 401(k) Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 6 - Fair Value Measurements

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

The following tables present information about the Plan's assets measured at fair value on a recurring basis at December 31, 2013 and 2012.

Level 1 - Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Plan has the ability to access.

Level 2 - Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, and inputs other than quoted prices that are observable for the asset.

Level 3 - Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset.

In instances whereby inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

Assets Measured at Fair Value on a Recurring Basis at December 31, 2013

	Level 1	Level 2	Level 3	Balance at December 31, 2013
Mutual funds:				
Domestic equity	\$ 24,169,414	\$ -	\$ -	\$ 24,169,414
Foreign equity	3,156,484	-	-	3,156,484
Fixed-income investments	4,514,597	-	-	4,514,597
Balanced investments	3,028,359	-	-	3,028,359
Money market fund - Short-term investments	-	2,174	-	2,174
Common collective trust fund - Stable value investment (a)	-	5,231,450	-	5,231,450
Total	<u>\$ 34,868,854</u>	<u>\$ 5,233,624</u>	<u>\$ -</u>	<u>\$ 40,102,478</u>

A. Raymond Corporate NA, Inc. 401(k) Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 6 - Fair Value Measurements (Continued)

Assets Measured at Fair Value on a Recurring Basis at December 31, 2012

	Level 1	Level 2	Level 3	Balance at December 31, 2012
Mutual funds:				
Domestic equity	\$ 16,670,540	\$ -	\$ -	\$ 16,670,540
Foreign equity	5,193,289	-	-	5,193,289
Fixed-income investments	5,693,186	-	-	5,693,186
Balanced investments	786,295	-	-	786,295
Money market fund - Short-term investments	-	29,675	-	29,675
Common collective trust fund - Stable value investment (a)	-	6,146,944	-	6,146,944
Total	<u>\$ 28,343,310</u>	<u>\$ 6,176,619</u>	<u>\$ -</u>	<u>\$ 34,519,929</u>

- (a) This class represents investments in an actively managed common collective trust fund that invests primarily in investment contracts, a variety of fixed-income investments, which may include corporate bonds, both U.S. and non-U.S. municipal securities, stable value funds, and wrapper contracts. There were no unfunded commitments or redemption restrictions on the investments described above.

The Plan's policy is to recognize transfers between levels of the fair value hierarchy as of the actual date of the event of change in circumstances that caused the transfer. There were no significant transfers between levels of the fair value hierarchy during 2013 and 2012.

A. Raymond Corporate NA, Inc. 401(k) Plan

Schedule of Assets Held at End of Year Form 5500, Schedule H, Line 4i EIN 27-1088874, Plan No. 002 December 31, 2013

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Nationwide Financial Services, Inc.	Mutual funds:		
	BlackRock Inflation Protected Bond Fund	*	\$ 527,128
	DFA Emerging Markets Value Fund	*	702,778
	DFA U.S. Targeted Value Fund	*	1,977,593
	Eaton Vance Large-cap Value I	*	1,456,079
	Lord Abnett Developing Growth Fund	*	1,969,950
	Principal High Yield Institutional Fund	*	626,558
	PIMCO Total Return Institutional Fund	*	2,017,134
	Vanguard Intermediate Term Bond Index	*	440,587
	Vanguard Target Retirement 2050 Fund	*	38,802
	Vanguard 500 Index Fund	*	3,304,831
	Vanguard REIT Index Signal Fund	*	558,300
	Vanguard Target Retirement 2045 Fund	*	682,533
	Vanguard Target Retirement 2035 Fund	*	1,098,423
	Vanguard Target Retirement 2025 Fund	*	2,482,469
	Vanguard Target Retirement 2015 Fund	*	403,221
	American Century Diversified Bond Inst	*	286,601
	Franklin Templeton Forgn Adv	*	2,267,813
	PIMCO Forgn Bd USD Hdg Inst	*	616,589
	Vanguard Target Retirement 2060 Fund	*	2,568
	DFA U.S. Small-cap	*	1,507,858
	Principal Mid-cap Inst	*	4,065,617
	American Funds EuroPacific Gr R6	*	185,389
	Vanguard Target Retirement 2040 Fund	*	128,042
	Vanguard Mid-cap Gr Indx Inv	*	24,862
	Vanguard Sel Val Inc	*	78,196
	Vanguard Target Retirement 2010 Fund	*	34
	Vanguard Target Retirement 2030 Fund	*	165,928
	Vanguard Target Retirement Inc	*	2,102
	Vanguard Target Retirement 2020 Fund	*	140,533
	Vanguard Target Retirement 2055 Fund	*	21,638
	Vanguard Gr Indx Sgnl	*	4,913,526
	Vanguard Energy Inv	*	551
	Vanguard Eq Inc Inv	*	2,174,117
	Vanguard Prec Mtls Mining Inv	*	504
Nationwide Financial Services, Inc.	Common collective trust fund - At contract value - Morley Stable Value Fund VI	*	5,202,478
Nationwide Financial Services, Inc.	Money market fund - Drey Cash Mgt Inst	*	2,174
Participants	Participant notes receivable - Bearing interest rates ranging from 3.25 to 10.25 percent	-	737,275
Total			\$ 40,810,781

* Cost information not required

A. Raymond Corporate NA, Inc. 401(k) Plan

Schedule of Delinquent Participant Contributions Form 5500, Schedule H, Line 4a EIN 27-1088874, Plan No. 002 Year Ended December 31, 2013

	Participant Contributions Transferred Late to Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check Here if Late Participant Loan Repayments are Included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2013	☒	\$ 9,704	\$ -	\$ -	\$ -

The late contribution and related earnings were remitted to the Plan in January 2014.

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

Plan Name A. Raymond Corporate NA, Inc. 401(k) Plan

EIN: 27-1088874

Plan Sponsor's Name A. Raymond Corporate NA, Inc.

PN: 002

(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
	Nationwide Life Ins Co.	AmCent Divrs Bd		286,601
	Nationwide Life Ins Co.	FnklinTmp Forgn		2,267,813
	Nationwide Life Ins Co.	Ev LgCapVal		1,456,079
	Nationwide Life Ins Co.	BlkRk Infl Prtct		527,128
	Nationwide Life Ins Co.	PIMCO Forgn BdUSDlrHdg		616,589
	Nationwide Life Ins Co.	Drey Cash Mgt		2,174
	Nationwide Life Ins Co.	Vngrd Trgt Rtrmt		2,102

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

Plan Name A. Raymond Corporate NA, Inc. 401(k) Plan

EIN: 27-1088874

Plan Sponsor's Name A. Raymond Corporate NA, Inc.

PN: 002

(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
	Nationwide Life Ins Co.	Vngrd Enrgy Inv		551
	Nationwide Life Ins Co.	DFA US SmCap		1,507,858
	Nationwide Life Ins Co.	DFA US Trgt Val		1,977,593
	Nationwide Life Ins Co.	DFA Emrg Mkt		702,777
	Nationwide Life Ins Co.	Mrly Stbl Val		5,202,478
	Nationwide Life Ins Co.	LrdAbt Devl Gr		1,969,950
	Nationwide Life Ins Co.	Prncpl MdCap Inst		4,065,616

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

Plan Name A. Raymond Corporate NA, Inc. 401(k) Plan

EIN: 27-1088874

Plan Sponsor's Name A. Raymond Corporate NA, Inc.

PN: 002

(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
	Nationwide Life Ins Co.	PIMCO Ttl Rtn		2,017,135
	Nationwide Life Ins Co.	Prncpl Hi Yld Inst		626,558
	Nationwide Life Ins Co.	AmFds Europacific		185,389
	Nationwide Life Ins Co.	Vngrd 500 Indx		3,304,831
	Nationwide Life Ins Co.	Vngrd IntmdTrmInvmtGrd		440,587
	Nationwide Life Ins Co.	Vangrd Trgt Rrtmt 2050		38,808
	Nationwide Life Ins Co.	Vngrd Trgt Trtmt 2040		128,042

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

Plan Name A. Raymond Corporate NA, Inc. 401(k) Plan

EIN: 27-1088874

Plan Sponsor's Name A. Raymond Corporate NA, Inc.

PN: 002

(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
	Nationwide Life Ins Co.	Vngrd Trgt Rtrmt 2035		1,098,423
	Nationwide Life Ins Co.	Vngrd REIT Indx Sgnl		558,300
	Nationwide Life Ins Co.	Vngrd MdCap Gr Indx		24,862
	Nationwide Life Ins Co.	Vngrd Sel Val		78,196
	Nationwide Life Ins Co.	Vngrd Sel Val		34
	Nationwide Life Ins Co.	Vngrd Trgt Rtrmt 2030		165,928
	Nationwide Life Ins Co.	Vngrd Trgt Rtrmt 2045		682,533

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

Plan Name A. Raymond Corporate NA, Inc. 401(k) Plan

EIN: 27-1088874

Plan Sponsor's Name A. Raymond Corporate NA, Inc.

PN: 002

(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
	Nationwide Life Ins Co.	Vngrd Trgt Rtrmt 2060		2,567
	Nationwide Life Ins Co.	Vngrd Trgt Rtrmt 2025		2,482,469
	Nationwide Life Ins Co.	Vngrd Trgt Rtrmt 2020		140,533
	Nationwide Life Ins Co.	Vngrd Trgt Rtrmt 2015		403,221
	Nationwide Life Ins Co.	Vngrd Trgt Rtrmt 2015		21,637
	Nationwide Life Ins Co.	Vngrd Gr Indx Sgnl		4,913,526
	Nationwide Life Ins Co.	Participant Loans		737,275

Plan Name	A. Raymond Corporate NA, Inc. 401(k) Plan	EIN:	27-1088874
Plan Sponsor's Name	A. Raymond Corporate NA, Inc.	PN:	002

(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
	Nationwide Life Ins Co.	Vngrd Eq Inc Inv		2,174,117
	Nationwide Life Ins Co.	Vngrd Pre Mtls Mining Inv		504