

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>THE PMC PENSION TRUST</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>12/12/1963</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>12/12/1963</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>12/12/1963</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>PLASTIC MOLDINGS COMPANY, LLC</u> <u>9825 KENWOOD ROAD</u> <u>SUITE 302</u> <u>CINCINNATI, OH 45242</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">2b Employer Identification Number (EIN) <u>31-1689020</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>513-557-5283</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>326100</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>31-1689020</u>	2c Sponsor's telephone number <u>513-557-5283</u>	2d Business code (see instructions) <u>326100</u>	
2b Employer Identification Number (EIN) <u>31-1689020</u>					
2c Sponsor's telephone number <u>513-557-5283</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. Signature of plan administrator	10/13/2014 Date	SHELLY CARTER Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature. Signature of employer/plan sponsor	10/13/2014 Date	LOUIS RIPLEY Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	293
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	69
b Retired or separated participants receiving benefits		6b	99
c Other retired or separated participants entitled to future benefits		6c	111
d Subtotal. Add lines 6a , 6b , and 6c		6d	279
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	10
f Total. Add lines 6d and 6e		6f	289
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1I			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013	
A Name of plan THE PMC PENSION TRUST	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 PLASTIC MOLDINGS COMPANY, LLC	D Employer Identification Number (EIN) 31-1689020

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

(a) Name of insurance carrier NEW YORK LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-5582869	66915	GA01279	109	01/01/2013	12/31/2013

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end **4** 3671286**5** Current value of plan's interest under this contract in separate accounts at year end **5** 0**6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☒ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year **7b** 3417495**c** Additions: (1) Contributions deposited during the year **7c(1)** 405000(2) Dividends and credits **7c(2)**(3) Interest credited during the year **7c(3)** 182124(4) Transferred from separate account **7c(4)**(5) Other (specify below) **7c(5)**(6) Total additions **7c(6)** 587124**d** Total of balance and additions (add lines **7b** and **7c(6)**). **7d** 4004619**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 320567(2) Administration charge made by carrier **7e(2)**(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)** 12766

▶ EXPENSE AND RELATED CHARGES

(5) Total deductions **7e(5)** 333333**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 3671286

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

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

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

A Name of plan <u>THE PMC PENSION TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>PLASTIC MOLDINGS COMPANY, LLC</u>	D Employer Identification Number (EIN) <u>31-1689020</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2013</u>	
2 Assets:	
a Market value	2a <u>6689979</u>
b Actuarial value	2b <u>6594558</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>109</u> <u>3292674</u>
b For terminated vested participants.....	3b <u>108</u> <u>1737137</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>3066716</u>
(3) Total active.....	3c(3) <u>76</u> <u>3066716</u>
d Total.....	3d <u>293</u> <u>8096527</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.30</u> %
6 Target normal cost	6 <u>58790</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>10/07/2014</u>
Signature of actuary		Date
<u>SCOTT LANHAM</u>		<u>14-06847</u>
Type or print name of actuary		Most recent enrollment number
<u>BUCK CONSULTANTS, LLC</u>		<u>513-852-1679</u>
Firm name		Telephone number (including area code)
<u>720 E. PETE ROSE WAY</u> <u>SUITE 300</u> <u>CINCINNATI, OH 45202-3586</u>		
Address of the firm		

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>10.73</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		4553
b Interest on (a) using prior year's effective interest rate of <u>7.01</u> % except as otherwise provided (see instructions)		319
c Total available at beginning of current plan year to add to prefunding balance		4872
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	81.44 %
15 Adjusted funding target attainment percentage	15	81.44 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	89.10 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/12/2014	130770				
01/10/2014	25965				
10/08/2013	25965				
07/09/2013	25965				
04/08/2013	25965				
			Totals ►	18(b)	234630
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	217767
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

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

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

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

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	58790
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment.....		1501969	158861
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...		34	217651
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....	36		217651
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37		217767
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	116
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected		☐ 2 plus 7 years	☒ 15 years
b Eligible plan year(s) for which the election in line 41a was made		☐ 2008 ☐ 2009 ☒ 2010 ☒ 2011	
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

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>THE PMC PENSION TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PLASTIC MOLDINGS COMPANY, LLC</u>	D Employer Identification Number (EIN) <u>31-1689020</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
NEW YORK LIFE INSURANCE COMPANY

13-5582869

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
RIVER CITIES CAPITAL FUND III LP

31-1760961

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
RIVER CITIES CAPITAL FUND IV NQP LP

20-8081174

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

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

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)

BUCK CONSULTANTS

13-3954297

(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?
11	ACTUARY	16244	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

OXFORD FINANCIAL GROUP, LTD.

35-1588335

(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?
27	INVESTMENT ADVISOR	9244	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III	Termination Information on Accountants and Enrolled Actuaries (see instructions) (complete as many entries as needed)
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a Name: DAVID STOCK	b EIN: 13-3954297
c Position: ACTUARY SERVICES	
d Address: 720 E. PETE ROSE WAY SUITE 300 CINCINNATI, OH 45202	e Telephone: 513-852-1679
Explanation: DAVID STOCK, ACTUARY, OF BUCK CONSULTANTS ACTUARIES, DID THE ACTUARY WORK FOR THE PMC PENSION TRUST FOR THE 2012 FILING. DAVID STOCK RESIGNED FROM BUCK CONSULTANTS IN DEC 2013. HE WAS REPLACED BY SCOTT LANHAM OF BUCK CONSULTANTS.	

a Name: GREAR AND COMPANY	b EIN: 31-1275871
c Position: ACCOUNTANT	
d Address: 5552 CHEVIOT ROAD CINCINNATI, OH 45247	e Telephone: 513-245-1000
Explanation: GREAR AND COMPANY MERGED WITH SCROGGINS ASSOCIATES TO FORM SCROGGINS GREAR, INC. THE SAME ACCOUNTING TEAM FROM GREAR AND COMPANY WHO PERFORMED THE 2012 AUDIT ALSO PERFORMED THE 2013 AUDIT. THE COMPANY NAME AND EIN CHANGED. THE AUDIT TEAM DID NOT.	

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013		
A Name of plan THE PMC PENSION TRUST	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 PLASTIC MOLDINGS COMPANY, LLC	D Employer Identification Number (EIN) 31-1689020	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1	Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)		
	(2) Participant contributions.....	1b(2)		
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	108414	141862
	(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)	781952	711191
	(6) Real estate (other than employer real property).....	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans.....	1c(8)		
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities.....	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	2382118	2684174
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	3417495	3671286
	(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	6689979	7208513

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	6689979	7208513
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	77895	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		77895
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	8	
(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)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		8
(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)	69041	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		69041
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	550982	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	517756	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		33226
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	313571	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		313571

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		409969
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		903710

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	320567	
(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)		320567
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	16244	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	9244	
(4) Other	2i(4)	39121	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		64609
j Total expenses. Add all expense amounts in column (b) and enter total	2j		385176

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		518534
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☐ Yes ☒ No

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

(1) Name: SCROGGINS GREAR

(2) EIN: 31-0795487

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

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

Part IV Compliance Questions

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

During the plan year:

- a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)
- b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

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

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN
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SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>THE PMC PENSION TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PLASTIC MOLDINGS COMPANY, LLC</u>	D Employer Identification Number (EIN) <u>31-1689020</u>

Part I	Distributions
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All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>13-5582869</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

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)
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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
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

THE PMC PENSION TRUST
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

Years Ended December 31, 2013 and 2012

SCROGGINS GREAR
Certified Public Accountants

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SCROGGINSGEAR

CONSULTANTS AND CPAs

The Power of Service

INDEPENDENT AUDITOR'S REPORT

To the Trustees of
The PMC Pension Trust

Report on the Financial Statements

We have audited the accompanying financial statements of The PMC Pension Trust, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the statements of accumulated plan benefits as of January 01, 2013 and 2012, and the statement of changes in accumulated plan benefits at January 01, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



SCROGGINSGEAR

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of The PMC Pension Trust as of December 31, 2013 and 2012, and the changes in its net assets available for benefits for the years then ended, and the accumulated plan benefits as of January 01, 2013 and 2012, and the changes in accumulated plan benefits at January 01, 2013 in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at end of year), referred to as "supplemental information," is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Scroggins Gear, Inc.

Cincinnati, Ohio
October 10, 2014

THE PMC PENSION TRUST
STATEMENTS OF NET ASSETS
AVAILABLE FOR BENEFITS
December 31, 2013 and 2012

ASSETS	<u>2013</u>	<u>2012</u>
Investments, at fair value		
Money market funds	\$ 141,862	\$ 108,414
Mutual funds	2,684,174	2,382,118
Pension annuity contract with insurance company	3,671,286	3,417,495
Limited partnerships	711,191	781,952
<i>Total investments, at fair value</i>	<u>7,208,513</u>	<u>6,689,979</u>
 TOTAL ASSETS	 <u>7,208,513</u>	 <u>6,689,979</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u><u>\$ 7,208,513</u></u>	 <u><u>\$ 6,689,979</u></u>

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

THE PMC PENSION TRUST
STATEMENTS OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS
For the Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012*</u>
ADDITIONS TO NET ASSETS		
Investment income		
Dividends and interest	\$ 69,049	\$ 73,680
Net appreciation in fair value of investments	<u>756,766</u>	<u>579,449</u>
<i>Total investment income</i>	825,815	653,129
Contributions		
Employer	<u>77,895</u>	245,290
<i>Total contributions</i>	<u>77,895</u>	<u>245,290</u>
<i>Total additions to net assets</i>	903,710	898,419
DEDUCTIONS FROM NET ASSETS		
Benefits paid to participants	320,567	283,800
Administrative expenses	<u>64,609</u>	<u>50,101</u>
<i>Total deductions from net assets</i>	<u>385,176</u>	<u>333,901</u>
NET INCREASE (DECREASE)	518,534	564,518
NET ASSETS AVAILABLE FOR BENEFITS AT BEGINNING OF YEAR	<u>6,689,979</u>	6,125,461
NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR	<u>\$ 7,208,513</u>	<u>\$ 6,689,979</u>

* Reclassified to conform to current year presentation

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

THE PMC PENSION TRUST
STATEMENTS OF ACCUMULATED PLAN BENEFITS
January 01, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS		
Vested benefits		
Participants currently receiving benefits (retirees)	\$ 2,976,465	\$ 2,689,606
Participants entitled to future benefits (vested terminations)	1,470,254	1,649,183
Other participants (active)	<u>2,702,455</u>	<u>2,295,409</u>
<i>Total vested benefits</i>	7,149,174	6,634,198
Non-vested benefits	<u>-</u>	<u>10,541</u>
TOTAL ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS	<u>\$ 7,149,174</u>	<u>\$ 6,644,739</u>

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

THE PMC PENSION TRUST
STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS
For the Year Ended January 01, 2013

ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT JANUARY 01, 2012	\$ 6,644,739
INCREASE (DECREASE) DURING THE YEAR	
ATTRIBUTABLE TO:	
Benefits paid	(283,800)
Interest	487,905
Change in actuarial assumptions	11,516
Benefits accumulated and other	<u>288,814</u>
NET INCREASE	<u>504,435</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT JANUARY 01, 2013	<u><u>\$ 7,149,174</u></u>

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

THE PMC PENSION TRUST
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE A - DESCRIPTION OF THE PLAN

The following brief description of The PMC Pension Trust (the Plan) is provided for general information purposes only. Participants should refer to the plan agreement for more complete information.

1. General

The Plan is a defined benefit pension plan covering substantially all employees of Plastic Moldings Company, LLC (Company). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

2. Pension Benefits

Employees who have completed five years of service are entitled to annual pension benefits at normal retirement age. The normal retirement age is 65; however, employees who have attained the age of 55 and completed five years of service are eligible to receive early retirement benefits. The amount of the benefit is based upon the participant's average monthly compensation, age at retirement and years of service at termination of employment. Early retirement benefits are reduced by a specific percentage for each month by which the commencement of payments precedes the normal retirement date. The form of payment is elected by the participant from the options provided by the Plan.

3. Disability and Death Benefits

The Plan also provides pre-retirement disability and death benefits. A totally disabled participant who has completed ten years of credited service and who is an active employee of the Company is entitled to a monthly benefit beginning on the first month following the date of disability. The benefit equals the benefit accrued to the date of disability. A participant's beneficiary is entitled to a benefit equal to the deceased participant's accumulated contribution account. Or, if greater, for an employee who is vested and has been married for one year, the spouse is entitled to a monthly benefit as if the employee had terminated on the date of death and survived to retire early. The benefit is 50% of the actuarial equivalent of the accrued pension.

4. Fixed Accrued Benefits

Effective February 28, 2009, the Company froze the accrued benefit of The PMC Pension Trust. Compensation after that date shall not be considered in the determination of the average monthly compensation. The social security benefit determined as of February 28, 2009 shall be frozen. Every employee who was a member of the Plan on February 28, 2009 shall continue to be a member of the Plan. Employees hired after January 1, 2008, except as provided under Section 2.04, shall not be eligible for membership in the Plan. In addition, employees hired prior to March 1, 2009, but not members as of February 28, 2009, shall not be eligible for membership in the Plan. Benefit service shall not include any service earned after February 28, 2009.

THE PMC PENSION TRUST
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013 and 2012

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

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

2. Investments - Mutual Funds

Mutual fund investments are stated at their quoted, publicly traded market values. Gains and losses on dispositions of such investments are recognized at the time of disposition with the amount of gain or loss determined on the specific identification basis. Investments were diversified in various industries to reduce risk.

3. Insurance Contract

The Plan also maintains an immediate participation guarantee contract with an insurance company which provides for an annual rate of return based upon the “new money rates.” The insurance is valued at contract value, which represents contributions made under the contract, plus interest earned, less administrative expenses and retirement benefit payments, plus or minus experience rate adjustments. The contract value approximates fair market value at December 31, 2013 and 2012. If the insurance contract is terminated, the insurance company will retain the assets held and buy pension benefits equal to, and in the same form as, the pension benefits in force on the date of the contract termination for all pensioners under the insurance contract. Such action will discharge the insurance company from all liability with respect to the contract. The insurance contract is secured by the financial stability of the insurance company.

4. Funding

The Plan’s actuary performs a valuation as of January 1 of each year to determine the Company contributions required to support the present and expected future benefit payments of the Plan. Funding is based on expected administrative expenses to be paid from the Plan during the year, plus amortizations of the Plan’s funding shortfall and changes in the funding shortfall as established each January 1. The Company follows a policy of funding the Plan in sufficient amounts to meet the “Minimum Funding Standards” of ERISA. As of December 31, 2013 and 2012, the Company had met the “Minimum Funding Standards” of ERISA.

5. Administrative Expenses

Most costs and expenses of administering the Plan have been paid by the Plan.

THE PMC PENSION TRUST
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013 and 2012

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Participant Contributions

Prior to January 1, 1987, participating employees were required to contribute 1% of their salary to the Plan. Each participant could also make additional voluntary contributions to the Plan up to 10% of their compensation. Effective January 1, 1987, these required and voluntary contributions were eliminated. Employee contributions made to the Plan prior to January 1, 1987 remain fully vested and may be withdrawn at any time.

7. Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

8. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on the average of an employee's monthly compensation over the five consecutive calendar years out of their last 10 or less consecutive calendar years of benefit service which produces the highest average. The average monthly compensation is determined as of February 28, 2009. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from plan assets are excluded from accumulated plan benefits.

The actuarial present value of accumulated plan benefits is determined by an actuary from Buck Consultants and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations as of January 01, 2013 and 2012 are detailed in Note C. Those actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

THE PMC PENSION TRUST
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013 and 2012

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Payment of Benefits

Benefit payments to participants are recorded upon distribution.

NOTE C - ACTUARIAL COST METHOD & ASSUMPTIONS

The Plan's funding requirements are determined using the Unit Credit Actuarial Cost Method. Under this Method, the Funding Target is the present value of accrued benefits of the plan participants. The Target Normal Cost includes a load for expected administrative expenses to be paid from the Plan during the year.

The actuarial assumptions used to determine employer contributions to the Plan are as follows:

Prescribed Funding/PBGC Assumptions and Methods

Funding Interest Rates

Current Year: Segment Rates with a 4-month look-back

<u>Segment</u>	<u>Rate</u>
1	1.75%
2	4.62%
3	5.72%

In accordance with MAP-21, the first, second and third Segment Rates are constrained to a 85%-115% Corridor around the average Segment Rates for the 25-year period ending September 30, 2012, or 4.94%, 6.15% and 6.76%, respectively, for minimum funding but not maximum tax-deductible purposes.

Effective Interest Rate 6.30%
(Based on MAP-21 rates)

Prior Year: Segment Rates with a 4-month look-back

<u>Segment</u>	<u>Rate</u>
1	2.06%
2	5.25%
3	6.32%

THE PMC PENSION TRUST
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013 and 2012

NOTE C - ACTUARIAL COST METHOD & ASSUMPTIONS (Continued)

Funding Interest Rates (continued)

In accordance with MAP-21, the first, second and third Segment Rates were constrained to a 90%-110% Corridor around the average Segment Rates for the 25-year period ending September 30, 2011, or 5.54%, 6.85% and 7.52%, respectively, for minimum funding but not maximum tax-deductible purposes.

Effective Interest Rate 7.01%
(Based on MAP-21 rates)

PBGC Variable Premium

Same as for funding without MAP-21 constraints.

Mortality

Mortality tables mandated by PPA as specified in IRS Regulation 1.430(h)(3)-1, applied on a static basis, projected 7 years from the valuation date for annuitants and 15 years for non-annuitants.

Actuarial Cost Method

The Funding Target is the present value of accrued benefits at the valuation date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, including expected plan-related expenses to be paid from plan assets during the year.

Non-Prescribed Funding Assumptions and Methods

Salary Increases

N/A (since accrued benefits are frozen).

Retirement Rates

Retirements are assumed to occur in accordance with the following rates:

Age	Rate
55	2%
56-61	1%
62	8%
63-64	5%
65	100%

THE PMC PENSION TRUST
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013 and 2012

NOTE C - ACTUARIAL COST METHOD & ASSUMPTIONS (Continued)

Non-Prescribed Funding Assumptions and Methods (Continued)

Withdrawal Rates Turnover rates are based on Table T-8 termination rates from the Actuary's Pension Handbook. Specimen rates are as follows:

Attained Age	Rate
25	11.6%
30	11.2%
40	9.4%
50	4.8%
55	1.7%

Marital Percentage 80% of those employees eligible for early retirement are assumed to be married, with the male spouse three years older than the female spouse.

Maximum Benefit \$205,000 per year at Normal Retirement Age

Expenses Expected plan-related expenses of \$58,790 were added to the Target Normal Cost.

Frequency of Optional Payment Forms

Retired Participants are assumed to elect benefits as follows:

Optional Form	Percent Electing Option
Life Annuity	50%
Life with 10 years certain	10%
Life with 20 years certain	10%
Joint and 50% Survivor	15%
Joint and 100% Survivor	15%

Asset Valuation Method

The Valuation Assets are determined using a method that spreads asset gains/(losses) over 2 years. The gain/(loss) for each period is determined as the actual return during the period less the expected return based on an assumed earnings rate chosen by the actuary but required by PPA to be not greater than the applicable third segment rate. The resulting value is constrained to be within a corridor of 90% to 110% of market value. The discounted value of accrued contributions, if any, is included in the Valuation Assets.

THE PMC PENSION TRUST
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013 and 2012

NOTE C - ACTUARIAL COST METHOD & ASSUMPTIONS (Continued)

Asset Valuation Method (Continued)

The expected return on plan assets is 7.50% per annum, limited by PPA to the applicable Third Segment Rate as follows:

2012 measurement period:	7.50%
2011 measurement period:	6.57%

Summary of Changes from the January 1, 2012 Valuation

The interest rate basis was updated to the current rates as specified in IRS Regulation 1.430(h)(2)-1. These rates are constrained in accordance with MAP-21.

The mortality tables were updated to comply with PPA for 2013 valuations.

The expense load assumption was changed from \$61,516 for 2012 to \$58,790 for 2013.

Assumptions and Methods for Accounting Purposes

The assumptions and methods for accounting purposes are the same as those for Funding with the following exceptions:

ASC 715 Discount Rate

Current Year for 2013 expense and 2012 year-end disclosure:	4.04%
Prior Year for 2012 expense and 2011 year-end disclosure:	4.60%

Expected Long-Term Rate of Return

Current Year:	7.50%
Prior Year:	7.50%

ASC 960 Discount Rate

Current Year:	7.50%
Prior Year:	7.50%

Expenses

Expected plan administrative and investment expenses are not added to the Service Cost.

Actuarial Cost Method

Projected Unit Credit Method

THE PMC PENSION TRUST
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013 and 2012

NOTE C - ACTUARIAL COST METHOD & ASSUMPTIONS (Continued)

Market-Related Value of Assets

A method which fully recognizes benefit payments, expenses, contributions, interest and dividends for the year, and spreads gains and losses from expected investment return over five years.

Summary of Changes from the January 1, 2011 Valuation

The discount rate for ASC 715 purposes was changed from 4.60% to 4.04%.

The mortality tables were updated to those applicable to the current plan year in accordance with PPA.

NOTE D - TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated September 2, 2011, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has not been amended since receiving the determination letter.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress. The plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2010.

NOTE E - INVESTMENTS

All investments exceeding 5% or more of the net assets available for benefits as of December 31 are as follows:

	<u>2013</u>	<u>2012</u>
New York Life Insurance Contract	\$ 3,671,286	\$ 3,417,495
Barclays Ishares TR Russell 1000 Growth Index	\$ -	\$ 339,304
River Cities Capital Fund IV (NQP), L.P.	\$ 469,043	\$ 472,131
Vanguard 500 Index Signal Shares	\$ 578,689	\$ 437,323
Vanguard International Equity Index FD INC FTSE	\$ 507,452	\$ 388,280

THE PMC PENSION TRUST
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013 and 2012

NOTE F - LIMITED PARTNERSHIPS

The Plan owns a limited partnership interest in River Cities Capital Fund III, L.P. and River Cities Capital Fund IV (NQP), L.P.

The total commitment of the Plan to River Cities Capital Fund III, L.P. is \$500,000. As of December 31, 2013, the Plan has contributed \$500,000 to this partnership to fulfill the commitment. The value of this limited partnership interest was \$242,148 and \$309,821 at December 31, 2013 and 2012, respectively.

The total commitment of the Plan to River Cities Capital Fund IV (NQP), L.P. is \$500,000. As of December 31, 2013, the Plan has contributed \$462,500 to this limited partnership, leaving an outstanding commitment of \$37,500. The value of the limited partnership interest was \$469,043 and \$472,131 at December 31, 2013 and 2012, respectively.

NOTE G - INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan has an investment contract with a life insurance company. The Plan uses this investment contract to pay retirees of Plastic Moldings Company, LLC their pension benefits. This contract guarantees a certain rate of return each year, and each year it is reviewed by an actuary to determine if it is properly funded. If it is overfunded, the overage is invested in other investment options and used to fund future retirees. If it is underfunded, the Plan will transfer monies into the account. At December 31, 2013, the contract was underfunded by \$60,943, and at December 31, 2012, the contract was overfunded by \$5,156. At December 31, 2013 and 2012, the value of the contract was \$3,671,286 and \$3,417,495, respectively.

NOTE H - NET APPRECIATION BY INVESTMENT

The net appreciation in the market value of the investments as of December 31 is as follows:

	<u>2013</u>	<u>2012</u>
Mutual funds	\$ 443,195	\$ 267,440
Pension annuity contract with insurance company	169,358	158,876
Limited partnerships	<u>144,213</u>	<u>153,133</u>
<i>Total</i>	<u><u>\$ 756,766</u></u>	<u><u>\$ 579,449</u></u>

THE PMC PENSION TRUST
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013 and 2012

NOTE I - FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurements authoritative literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

Level 1 Fair Value Measurements

The fair values of money market funds and mutual funds are based on quoted net asset values of the shares held by the Plan at year-end.

Level 2 Fair Value Measurements

The fair value of the pension annuity contract is determined by the contract value.

Level 3 Fair Value Measurements

The fair value of limited partnerships is based on the Plan's percentage ownership in the equity of the limited partnerships.

THE PMC PENSION TRUST
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013 and 2012

NOTE I - FAIR VALUE MEASUREMENTS (Continued)

Qualitative Information about Level 3 Fair Value Measurements

	Valuation Techniques	Unobservable Input	Range (Weighted Average)
<u>December 31, 2013</u>			
Limited Partnerships	Percentage ownership in equity of limited partnership	Third party valuations of companies in the limited partnership	N/A
<u>December 31, 2012</u>			
Limited Partnerships	Percentage ownership in equity of limited partnership	Third party valuations of companies in the limited partnership	N/A

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

**Fair Value Measurements
at the End of the Reporting Period Using:**

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>December 31, 2013</u>				
Money market funds	\$ 141,862	\$ 141,862	\$ -	\$ -
Mutual funds	2,684,174	2,684,174	-	-
Pension annuity contract	3,671,286	-	3,671,286	-
Limited partnerships	711,191	-	-	711,191
Total	\$ 7,208,513	\$ 2,826,036	\$ 3,671,286	\$ 711,191
<u>December 31, 2012</u>				
Money market funds	\$ 108,414	\$ 108,414	\$ -	\$ -
Mutual funds	2,382,118	2,382,118	-	-
Pension annuity contract	3,417,495	-	3,417,495	-
Limited partnerships	781,952	-	-	781,952
Total	\$ 6,689,979	\$ 2,490,532	\$ 3,417,495	\$ 781,952

THE PMC PENSION TRUST
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013 and 2012

NOTE I - FAIR VALUE MEASUREMENTS (Continued)

The following table reconciles the beginning and ending balances of the fair value measurements using significant unobservable inputs (Level 3) for the years ended December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Beginning balance	\$ 781,952	\$ 784,090
Total gains or losses included in changes in net assets available for benefits	144,213	153,134
Purchases, issues, sales, and settlements:		
Purchases	37,500	70,000
Issues	-	-
Sales	-	-
Settlements	(252,474)	(225,272)
<i>Ending Balance</i>	<u><u>\$ 711,191</u></u>	<u><u>\$ 781,952</u></u>

Gains and losses included in changes in net assets available for benefits for the years ended December 31, 2013 and 2012 are reported in net appreciation in fair value of investments.

There were no financial assets/liabilities measured at fair value on a non-recurring basis.

Fair Value of Financial Instruments

The carrying amounts of any remaining financial instruments of the Plan approximate fair value due to the short maturities of these financial instruments.

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value to another. In such instances, the transfer is reported at the beginning of the reporting period.

We evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the years ended December 31, 2013 and 2012, there were no significant transfers in or out of levels 1, 2, or 3.

THE PMC PENSION TRUST
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013 and 2012

NOTE J - 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 the amounts reported in the statement of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to the interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

NOTE K - PLAN TERMINATION

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

1. Benefits attributable to employee contributions, taking into account those paid out before termination.
2. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.
3. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. government agency) up to the applicable limitations (discussed below).
4. All other vested benefits (that is, vested benefits not insured by the PBGC).
5. All nonvested benefits.

Benefits to be provided via contracts under which New York Life (Note B-3) is obligated to pay the benefits would be excluded for allocation purposes.

THE PMC PENSION TRUST
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2013 and 2012

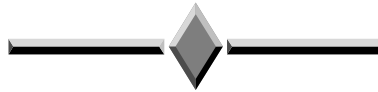
NOTE K - PLAN TERMINATION (Continued)

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees. For plan terminations occurring during 2013, that ceiling is \$4,790 per month. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

NOTE L - SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 10, 2014, which is the date on which the financial statements were available for issue.

No subsequent events were identified that would require an adjustment to or disclosure in the accompanying financial statements.



SUPPLEMENTAL INFORMATION

THE PMC PENSION TRUST
(EIN 31-1689020) (PN 001)
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(Form 5500, Schedule H, Line 4i)
December 31, 2013

(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
Money Market Funds				
*	Fidelity Investments Money Market	Money market fund	\$ 141,862	\$ 141,862
Mutual Funds				
	Aberdeen Asia Bond Instl Class	Registered investment company	95,898	83,537
	IShares Russell 1000 Value ETF (IWD)	Registered investment company	196,269	343,626
	IShares Russell 1000 Growth ETF (IWF)	Registered investment company	230,050	358,669
	IShares Russell 2000 ETF (IWM)	Registered investment company	124,173	191,498
	JPMorgan Chase & Co Alerian MLP Index	Registered investment company	296,518	347,115
	Pimco Unconstrained Bd Instl Class	Registered investment company	84,617	83,562
	Vanguard 500 Index Signal Shares	Registered investment company	437,225	578,689
	Vanguard International Equity Index FD INC FTSE	Registered investment company	508,513	507,452
	Vanguard International Equity Index Fds FTSE Emerging Markets ETF	Registered investment company	192,839	190,026
	Total Mutual Funds		2,166,102	2,684,174
Limited Partnerships				
	River Cities Capital Fund III, L.P.	Private equity capital fund	500,000	242,148
	River Cities Capital Fund IV (NQP), L.P.	Private equity capital fund	462,500	469,043
	Total Limited Partnerships		962,500	711,191
Pension Annuity Contract				
	New York Life Insurance Contract	Annuity contract	3,671,286	3,671,286
TOTAL ASSETS (HELD AT END OF YEAR)			<u>\$ 6,941,750</u>	<u>\$ 7,208,513</u>

* Indicates party-in-interest to the Plan

The PMC Pension Trust
Plan # 001 EIN 31-1689020
Form 5500, Schedule H - Line 4i -
Schedule of Assets (Held At End of Year)
As of 12-31-2013

(a)	<u>(b) Identity of issue, borrower, lessor or similar party</u>	<u>(c) Description of investment</u>	<u>(d) Cost</u>	<u>(e) 2013 Year-end Value</u>
	Vanguard 500 Index Signal SHS	Mutual Fund	\$ 437,225	\$ 578,689
	IShares TR Russell 1000 Value Index	Mutual Fund	\$ 196,269	\$ 343,626
	IShares TR Russell 1000 Growth Index	Mutual Fund	\$ 230,050	\$ 358,669
	IShares TR Russell 2000 Small Cap Index	Mutual Fund	\$ 124,173	\$ 191,498
	Vanguard International Equity Index FTSE	Mutual Fund	\$ 508,513	\$ 507,452
	Vanguard Intl Equity Index Emerging Mkts MSCI	Mutual Fund	\$ 192,839	\$ 190,026
	JP Morgan Chase Alerian MLP Index	Mutual Fund	\$ 296,518	\$ 347,115
	PIMCO Unconstrained Bond Fund	Mutual Fund	\$ 84,617	\$ 83,562
	Aberdeen Asia Bond Fund	Mutual Fund	\$ 95,898	\$ 83,537
	Fidelity Investments Money Market	Money Market Cash Account	\$ 141,862	\$ 141,862
	River Cities Capital Fund III L.P.	Capital Fund Limited Partnership	\$ 500,000	\$ 242,148
	River Cities Capital Fund IV (N.Q.P.) L.P.	Capital Fund Limited Partnership	\$ 462,500	\$ 469,043
	New York Life Insurance Co.	Insurance Co. Annuity Contract	\$ 3,671,286	\$ 3,671,286
	Total Assets Held at End of Year 12-31-2013		\$ 6,941,750	\$ 7,208,513

The PMC Pension Trust

EIN / PN: 31-1689020 / 001

Schedule SB, Line 22 - Description of Weighted Average Retirement Age

This table calculates the weighted average retirement age for all active persons in the plan

(1) Age	(2) Expected Active Headcount	(3) Retirement Rate	(4) Expected Retirements (2)*(3)	(5) Weighted Age (1)*(4)
55	30.1614	0.0069	0.2090	11.4942
56	34.5463	0.0100	0.3450	19.3200
57	39.1092	0.0100	0.3905	22.2577
58	38.5980	0.0100	0.3853	22.3471
59	40.0765	0.0100	0.4000	23.5976
60	42.5161	0.0100	0.4242	25.4511
61	43.8976	0.0100	0.4378	26.7061
62	45.2267	0.0798	3.6070	223.6363
63	43.3533	0.0498	2.1599	136.0749
64	40.8912	0.0498	2.0363	130.3235
65	42.5329	1.0000	42.5329	2,764.6397
66	0.0000	1.0000	0.0000	0.0000
67	1.0000	1.0000	1.0000	67.0000
68	0.0000	1.0000	0.0000	0.0000
69	0.0000	1.0000	0.0000	0.0000
70	0.0000	1.0000	0.0000	0.0000
71	0.0000	1.0000	0.0000	0.0000
72	1.0000	1.0000	1.0000	72.0000
73	1.0000	1.0000	<u>1.0000</u>	<u>73.0000</u>
Total			55.9279	3,617.8482
Weighted Average Retirement Age = 3,617.8482 / 55.9279				64.69
Rounded Weighted Average Retirement Age				65

Note to Column 2: The Expected Active Headcount for each age includes persons who are eligible to retire and persons who are not eligible to retire at each age.

Note to Column 3: At each age, these retirement rates are a weighted average of the rates shown in Attachment to Part V for active participants eligible to retire at the age and zero for all other active participants.

General note: The table presents values rounded to fewer significant digits than used in the calculation.

The PMC Pension Trust

EIN / PN: 31-1689020 / 001

Schedule SB, Line 24 - Change in Actuarial Assumptions

The expense load assumption was changed from \$61,516 for 2012 to \$58,790 for 2013.

The PMC Pension Trust

EIN / PN: 31-1689020 / 001

Schedule SB, Line 26 - Schedule of Active Participant Data

AGE	CREDITED SERVICE										Total
	Under 1	1 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40+	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 - 29	0	0	1	0	0	0	0	0	0	0	1
30 - 34	0	0	3	1	0	0	0	0	0	0	4
35 - 39	0	0	5	1	1	0	0	0	0	0	7
40 - 44	0	0	2	4	2	0	0	0	0	0	8
45 - 49	0	3	7	2	2	0	1	0	0	0	15
50 - 54	0	0	4	4	3	0	1	0	0	0	12
55 - 59	0	1	4	2	3	2	2	0	0	0	14
60 - 64	0	2	4	1	1	0	1	0	1	1	11
65 - 69	0	0	0	1	0	1	0	0	0	0	2
70+	0	0	1	0	0	0	0	0	0	1	2
Total	0	6	31	16	12	3	5	0	1	2	76

The PMC Pension Trust

EIN / PN: 31-1689020 / 001

Schedule SB, Line 32 - Schedule of Amortization Bases

Type of Base	Present Value of Remaining Installments as of January 1, 2013	Date Established	Remaining Installments	Shortfall Amortization Installment
Shortfall	\$607,866	1/1/2010	12	\$68,113
Shortfall	\$759,280	1/1/2011	13	\$80,663
Shortfall	(\$563,344)	1/1/2012	6	(\$106,434)
Shortfall	\$698,167	1/1/2013	7	\$116,519

An election has been made under PRA 2010 to use the alternative 15-year amortization period for the bases established in 2010 and 2011.

The PMC Pension Trust

EIN/PN: 31-1689020 / 001

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Prescribed Funding Assumptions and Methods

Funding interest rates

On August 8, 2014, the Highway and Transportation Funding Act of 2014 (HATFA) was signed into law. This law delays the widening of the interest rate corridor established under the Moving Ahead for Progress in the 21st Century Act (MAP-21) as shown in the table below. Under MAP-21, for 2012 and later plan years, the otherwise applicable Segment Rates for determining the Funding Target and Target Normal Cost for minimum contribution and benefit restriction purposes are constrained to a corridor around an average of Segment Rates for a 25-year period. The 25-year period ends with the September 30 of the calendar year preceding the calendar year in which the plan year begins:

Plan year beginning in	2012	2013	2014	2015	2016 and later
MAP-21 Corridor	90% - 110%	85% - 115%	80% - 120%	75% - 125%	70% - 130%
Plan year beginning in	2012 - 2017	2018	2019	2020	2021 and later
HATFA Corridor	90% - 110%	85% - 115%	80% - 120%	75% - 125%	70% - 130%

For the 2013 plan year, the plan sponsor can elect one of these three options: 1) not reflect HATFA, 2) reflect HATFA for minimum funding only, or 3) reflect HATFA for both minimum funding and benefit restriction purposes. For this plan, the plan sponsor elected to not reflect HATFA. As a result, for the 2013 plan year the corridor is 85%-115% for minimum funding and 85%-115% for benefit restrictions.

Current Year:	Segment Rates with four month lookback:	
	First Segment Rate	1.75%
	Second Segment Rate	4.62%
	Third Segment Rate	5.72%

In accordance with MAP-21, the first, second and third Segment Rates are constrained to a 85%-115% Corridor around the average Segment Rates for the 25-year period ending September 30, 2012, or **4.94%**, **6.15%** and **6.76%**, respectively, for minimum funding and benefit restrictions but not maximum tax-deductible purposes.

Effective Interest Rate	6.30%
(Based on MAP-21 rates)	

Prior Year:	Segment Rates with four month lookback:	
	First Segment Rate	2.06%
	Second Segment Rate	5.25%
	Third Segment Rate	6.32%

In accordance with MAP-21, the first, second and third Segment Rates were constrained to a 90%-110% Corridor around the average Segment Rates for the 25-year period ending September 30, 2011, or **5.54%**, **6.85%** and **7.52%**, respectively, for minimum funding and benefit restrictions but not maximum contribution purposes.

Effective Interest Rate	7.01%
(Based on MAP-21 rates)	

The PMC Pension Trust
EIN/PN: 31-1689020 / 001

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (continued)

Mortality

Mortality tables mandated by PPA as specified in IRS Regulation 1.430(h)(3)-1, applied on a static basis, using the blended annuitant/non-annuitant table applicable to small plans.

Actuarial cost method

The Funding Target is the present value of accrued benefits earned to date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, including expected plan related expenses to be paid from plan assets during the year.

The PMC Pension Trust

EIN/PN: 31-1689020 / 001

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (continued)

Non-Prescribed Funding Assumptions and Methods

Salary increases

N/A (since accrued benefits are frozen).

Retirement rates:

Retirements for active participants are assumed to occur in accordance with the following rates:

<u>Age</u>	<u>Rate</u>
55	2%
56 - 61	1%
62	8%
63 - 64	5%
65	100%

Terminated Vested participants are assumed to retire at age 65.

Withdrawal rates:

Turnover rates are based on Table T-8 termination rates from the Actuary's Pension Handbook. Specimen rates are as follows:

<u>Attained Age</u>	<u>Rate</u>
25	11.6%
30	11.2%
40	9.4%
50	4.8%
55	1.7%

Marital percentage:

80% of those employees eligible for early retirement are assumed to be married, with the male spouse three years older than the female spouse.

Maximum Benefit

\$205,000 per year at Normal Retirement Age.

Expenses

Expected plan related expenses of \$58,790 were added to the Target Normal Cost.

Frequency of optional payment forms

Retired Participants are assumed to elect benefits as follows:

<u>Optional Form</u>	<u>Percent electing option</u>
Life Annuity	50%
Life with 10 years certain	10%
Life with 20 years certain	10%
Joint and 50% Survivor	15%
Joint and 100% Survivor	15%

The PMC Pension Trust
EIN/PN: 31-1689020 / 001

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (continued)

Non-Prescribed Funding Assumptions and Methods (continued)

Asset valuation method

The Valuation Assets are determined using a method that spreads asset gains/(losses) over 2 years. The gain/(loss) for each period is determined as the actual return during the period less the expected return based on an assumed earnings rate chosen by the actuary but required by PPA to be not greater than the applicable third segment rate. The resulting value is constrained to be within a corridor of 90% to 110% of market value. The discounted value of accrued contributions, if any, is included in the Valuation Assets.

The expected return on plan assets is 7.50% per annum, limited by PPA to the applicable Third Segment Rate as follows:

2012 measurement period:	7.50%
2011 measurement period:	6.57%

The PMC Pension Trust

EIN/PN: 31-1689020 / 001

Schedule SB, Part V – Summary Of Plan Provisions

Effective Date

The plan was originally effective December 12, 1963, most recently restated January 1, 2011.

Eligibility Requirements

An employee is eligible to participate in the plan on the January 1 or July 1 coinciding with or immediately following completion of one year of service and attainment of age 21. **Plan is frozen to new entrants after February 28, 2009.**

Alternative Retirement Dates

- (a) **Normal** - Attainment of age sixty-five and completion of five years of participation.
- (b) **Early** - Attainment of age fifty-five and completion of five years of service.
- (c) **Late** - The first day of any month subsequent to the normal retirement date.

Compensation Definition

Base pay for plan years ending prior to January 1, 1986. W-2 pay for subsequent plan years. The maximum allowable compensation is \$200,000 for the 1994 - 2003 plan years, 205,000 for the 2004 plan year, \$210,000 for the 2005 plan year, \$220,000 for the 2006 plan year, \$225,000 for the 2007 plan year, \$230,000 for the 2008 plan year, and \$245,000 for the 2009 plan year. Accrued benefits were frozen 2/28/2009.

Monthly Retirement Benefits

Benefits are based on compensation for the highest five consecutive years out of the ten years preceding retirement.

- (a) **Normal** - The highest of the following amounts:
 - (1) 1% of monthly plan compensation less 1% of the Primary Social Security benefit times years of service,
 - (2) \$3.00 times years of service, or
 - (3) The benefit earned at December 31, 1993 (prior to the \$150,000 indexed salary limitation), plus the formula in (1) based only on years of service after January 1, 1994.
- (b) **Early** - The benefit earned as of the early retirement date reduced 1/180th for each of the first sixty months and 1/360th for each additional month by which commencement of payments precedes normal retirement date.
- (c) **Late** - The benefit earned as of late retirement date using salary and service earned to actual commencement of benefit payments.

NOTE: Accrued Benefits were frozen as of February 28, 2009.

Normal Form

A monthly benefit payable for ten years certain and for life thereafter.

The PMC Pension Trust
EIN/PN: 31-1689020 / 001

Schedule SB, Part V – Summary Of Plan Provisions (continued)

Pre-retirement Death Benefits

A participant's beneficiary is entitled to a benefit equal to the deceased participant's accumulated contribution account. Or, if greater, for an employee who is vested and has been married for one year, his spouse is entitled to a monthly benefit as if the employee had terminated on the date of death and survived to retire early. The benefit is 50% of the actuarial equivalent of the accrued pension.

Disability Benefits

A totally and permanently disabled member who has completed ten years of credited service is entitled to a monthly benefit beginning on the first of the month following date of disability. The benefit will be the February 28, 2009 frozen accrued benefit.

Termination Benefits

An employee who completes five years of service is entitled to a monthly benefit commencing the first of any month following his fifty-fifth birthday, equal to the benefit earned at his date of termination, reduced as for early retirement if benefits begin before normal retirement date.

Employee Contributions

Prior to January 1, 1987, each participant was required to contribute one percent of his total compensation during his participation in the plan. Prior to January 1, 1987, each participant was also allowed to make additional voluntary contributions to the Trust in integral dollar amounts up to 10% of his compensation.

SCHEDULE SB (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>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

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

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

A Name of plan THE PMC PENSION TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF PLASTIC MOLDINGS COMPANY, LLC	D Employer Identification Number (EIN) 31-1689020	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2013</u>		
2	Assets:		
	a Market value	2a	6689979
	b Actuarial value	2b	6594558
3	Funding target/participant count breakdown:	(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	109
	b For terminated vested participants	3b	108
	c For active participants:		
	(1) Non-vested benefits	3c(1)	0
	(2) Vested benefits	3c(2)	3066716
	(3) Total active	3c(3)	76
	d Total	3d	293
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	6.30%
6	Target normal cost	6	58790

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	 Signature of actuary	<u>10/7/14</u> Date 1406847
SCOTT LANHAM Type or print name of actuary BUCK CONSULTANTS, LLC Firm name 720 E. PETE ROSE WAY, SUITE 300 CINCINNATI OH 45202-3586 Address of the firm		Most recent enrollment number 513-852-1679 Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2013

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

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

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)		31a	58790
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		1501969	158861
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..		34	217651
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35)		36	217651
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)		37	217767
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	116
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected		☐ 2 plus 7 years ☒ 15 years	
b Eligible plan year(s) for which the election in line 41a was made		☐ 2008 ☐ 2009 ☒ 2010 ☒ 2011	
42 Amount of acceleration adjustment		42	
43 Excess installment acceleration amount to be carried over to future plan years		43	