

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). ▶ Complete all entries in accordance with the instructions to the Form 5500.	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 CINCINNATI MINE MACHINERY COMPANY PENSION PLAN	<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;">002</td> </tr> <tr> <td colspan="2">1c Effective date of plan 10/01/1943</td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) 31-0240600</td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number 513-728-4040</td> </tr> <tr> <td colspan="2">2d Business code (see instructions) 333200</td> </tr> </table>	1b Three-digit plan number (PN) ▶	002	1c Effective date of plan 10/01/1943		2b Employer Identification Number (EIN) 31-0240600		2c Sponsor's telephone number 513-728-4040		2d Business code (see instructions) 333200	
1b Three-digit plan number (PN) ▶	002										
1c Effective date of plan 10/01/1943											
2b Employer Identification Number (EIN) 31-0240600											
2c Sponsor's telephone number 513-728-4040											
2d Business code (see instructions) 333200											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) CINCINNATI MINE MACHINERY COMPANY 2950 JONROSE AVENUE CINCINNATI, OH 45239-5319											

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2014	WD STENGER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	129
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	33
b Retired or separated participants receiving benefits		6b	52
c Other retired or separated participants entitled to future benefits.....		6c	25
d Subtotal. Add lines 6a , 6b , and 6c		6d	110
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	13
f Total. Add lines 6d and 6e		6f	123
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	
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) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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>CINCINNATI MINE MACHINERY COMPANY PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>CINCINNATI MINE MACHINERY COMPANY</u>	D Employer Identification Number (EIN) <u>31-0240600</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>6422503</u>
b Actuarial value	2b <u>6421226</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>66</u> <u>2845077</u>
b For terminated vested participants.....	3b <u>27</u> <u>655398</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>2465936</u>
(3) Total active.....	3c(3) <u>36</u> <u>2465936</u>
d Total.....	3d <u>129</u> <u>5966411</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>6.02</u> %
6 Target normal cost	6 <u>131848</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>10/09/2014</u>
	Signature of actuary	Date
<u>RANDALL N. SMITH</u>	Type or print name of actuary	<u>14-06649</u>
		Most recent enrollment number
<u>CUNI, RUST & STRENK</u>	Firm name	<u>513-891-0270</u>
		Telephone number (including area code)
<u>4555 LAKE FOREST DRIVE, SUITE 620</u> <u>CINCINNATI, OH 45242-3760</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	423071
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	423071
10 Interest on line 9 using prior year's actual return of <u>9.47</u> %	0	40065
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		655
b Interest on (a) using prior year's effective interest rate of <u>5.02</u> % except as otherwise provided (see instructions)		33
c Total available at beginning of current plan year to add to prefunding balance		688
d Portion of (c) to be added to prefunding balance		688
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	463824

Part III Funding Percentages		
14 Funding target attainment percentage	14	99.85 %
15 Adjusted funding target attainment percentage	15	107.62 %
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	80.00 %
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
05/17/2013	62500	0			
06/03/2013	62500	0			
08/26/2013	62500	0			
11/18/2013	62500	0			
			Totals ►	18(b)	250000
				18(c)	

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	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	241467
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 0
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	131848	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	9009	108513	
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	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	240361	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	240361	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	241467	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	1106	
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		

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 CINCINNATI MINE MACHINERY COMPANY PENSION PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 CINCINNATI MINE MACHINERY COMPANY	D Employer Identification Number (EIN) 31-0240600

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

U.S. BANK NATIONAL ASSOCIATION

31-0841368

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 21		16856	Yes ☐ No ☒	Yes ☐ No ☐	0	Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>CINCINNATI MINE MACHINERY COMPANY PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CINCINNATI MINE MACHINERY COMPANY</u>	D Employer Identification Number (EIN) <u>31-0240600</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	32696	9769
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	146000	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	69	651
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	158389	214542
(2) U.S. Government securities	1c(2)	0	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(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)	6086226	6322030
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	6423380	6546992

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		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	6423380	6546992
---	-----------	---------	---------

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)	250000	
(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)		250000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	30	
(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)		30
(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)	136497	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		136497
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(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)		334364
c Other income	2c		631
d Total income. Add all income amounts in column (b) and enter total	2d		721522

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	582656	
(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)		582656
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	15254	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		15254
j Total expenses. Add all expense amounts in column (b) and enter total	2j		597910

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		123612
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: CLARK SCHAEFER HACKETT

(2) EIN: 31-0800053

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	
4c		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	
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
4e	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	
4f		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	
4g		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	
4h		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		
4i	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		
4j	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	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
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.			
4n			

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 CINCINNATI MINE MACHINERY COMPANY P	6b Trust's EIN 310240600
--	------------------------------------

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
---	--	--

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

A Name of plan <u>CINCINNATI MINE MACHINERY COMPANY PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CINCINNATI MINE MACHINERY COMPANY</u>	D Employer Identification Number (EIN) <u>31-0240600</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
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>41-6271370</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>4</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)
----------------	--

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): _____

**Cincinnati Mine Machinery Company
Pension Plan**

Financial Statements and Supplemental Schedules

December 31, 2013 and 2012

(with Independent Auditors' Report)

TABLE OF CONTENTS

Independent Auditors' Report	1-2
------------------------------------	-----

Financial Statements:

Statements of Net Assets Available for Benefits and Accumulated Plan Benefits	3
--	---

Statement of Changes in Net Assets Available for Benefits And Changes in Accumulated Plan Benefits.....	4
--	---

Notes to the Financial Statements	5 - 10
---	--------

Supplemental Schedules:

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	11
--	----

Schedule H, Line 4j – Schedule of Reportable Transactions.....	12 - 14
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of the Cincinnati
Mine Machinery Company Pension Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Cincinnati Mine Machinery Company Pension Plan which comprise the statement of net assets available for benefits and accumulated plan benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits and changes in accumulated plan benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by U.S. Bank, N.A., the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

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Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2013 financial statements. Accordingly, we do not express an opinion on the 2013 financial statements.

Other Matter – Supplemental Schedules

The supplemental schedules, as listed in the accompanying table of contents, as of or for the year ended December 31, 2013, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

Other Matter – 2012 Financial Statements

The financial statements of the Plan as of December 31, 2012, were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed the predecessor auditors not to perform and they did not perform, any auditing procedures with respect to the information certified by the trustee. Their report, dated September 23, 2013, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion of the financial statements (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

The form and content of the information included in the 2013 financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
October 9, 2014

Cincinnati Mine Machinery Company Pension Plan
Statements of Net Assets Available for Benefits
and Accumulated Plan Benefits
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Net Assets Available for Benefits:		
Cash - noninterest bearing	\$ 9,769	32,696
Investments, at fair value	6,536,572	6,244,615
Employer contributions receivable	-	146,000
Investment income receivable	<u>651</u>	<u>69</u>
Net assets available for benefits	\$ <u>6,546,992</u>	<u>6,423,380</u>
Accumulated Plan Benefits:		
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving benefits	\$ 2,973,765	2,527,474
Active participants	2,395,372	2,602,300
Terminated participants with deferred benefits	<u>549,608</u>	<u>556,453</u>
	5,918,745	5,686,227
Nonvested benefits	<u>199,072</u>	<u>201,289</u>
Actuarial present value of accumulated plan benefits	\$ <u>6,117,817</u>	<u>5,887,516</u>

See accompanying notes to the financial statements.

Cincinnati Mine Machinery Company Pension Plan
Statement of Changes in Net Assets Available for Benefits
and Changes in Accumulated Plan Benefits
Year Ended December 31, 2013

Changes in Net Assets Available for Benefits:

Additions:

Investment income:

Interest and dividend income	\$ 136,527
Net appreciation in fair value of investments	<u>334,995</u>
	471,522

Employer contributions	<u>250,000</u>
------------------------	----------------

Total additions	<u>721,522</u>
-----------------	----------------

Deductions:

Administrative expenses	15,254
Benefits paid to participants	<u>582,656</u>

Total deductions	<u>597,910</u>
------------------	----------------

Net increase	123,612
--------------	---------

Net assets available for benefits:

Beginning of year	<u>6,423,380</u>
-------------------	------------------

End of year	\$ <u>6,546,992</u>
-------------	---------------------

Changes in Accumulated Plan Benefits:

Increase (decrease) during the year attributable to:

Change in actuarial assumptions	\$ 130,365
Decrease in discount period	448,143
Benefits paid	(582,656)
Plan experience and benefit accrual	<u>234,449</u>

Net increase	230,301
--------------	---------

Actuarial present value of accumulated plan benefits:

Beginning of year	<u>5,887,516</u>
-------------------	------------------

End of year	\$ <u>6,117,817</u>
-------------	---------------------

See accompanying notes to the financial statements.

1. DESCRIPTION OF PLAN:

The following description of the Cincinnati Mine Machinery Company Pension Plan (the "Plan") provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

Effective October 1, 1943, Cincinnati Mine Machinery (the "Company"), adopted the Plan as a noncontributory retirement plan covering substantially all employees of the Company. Participant entry into the Plan was frozen as of December 31, 2007. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Funding policy

The Company contributes amounts as actuarially determined in order to provide assets sufficient to meet the benefits to be paid to Plan participants. During 2013, the Company made contributions of \$250,000. The Company's contributions for 2013 exceeded the minimum funding requirements of ERISA.

Pension benefits

Participants are entitled to monthly pension benefits at normal retirement age (65) or after the fifth anniversary of Plan participation, whichever is later, determined based upon the participant's earnings, age at retirement, and years of credited service, not to exceed a maximum of 29.1% of final average monthly earnings. The Plan permits early retirement after age 60 or after the fifth anniversary of Plan participation, whichever is later. The accrual of additional pension benefits was frozen as of December 31, 2007. Participants who, as of December 31, 2007, had 20 or more years of service, as defined under the Plan, or who were at least age 48 continue to accrue pension benefits after December 31, 2007. The Plan provides for full and immediate vesting for all current participants and for participants hired before January 1, 2004. All other participants are fully vested after five years of service upon termination.

Upon termination of employment, participants have the option of receiving their vested benefit in the form of a one-time lump sum payment or a monthly annuity payable for their lifetime. The form of payment is elected by the retiring participant from the options provided by the Plan. If the actuarially equivalent lump sum value of a participant's vested benefit is less than \$5,000, the benefit will be paid as a one-time lump sum payment. If the actuarially equivalent lump sum value of a participant's vested benefit is less than \$1,000, the plan administrator does not need the consent of the participant to pay the distribution.

Employees who were active participants in the Plan on September 30, 1975 became eligible for a special transition benefit under the Plan. This transition benefit was established to ensure that eligible participants would receive the same benefit or a larger benefit than they would have under the former agreement.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of accounting

The accompanying financial statements have been presented on the accrual basis of accounting.

Investment valuation and income recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements.

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

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits at the date of the financial statements, and changes therein. Actual results could differ from those estimates.

Payment of benefits

Benefit payments to participants are recorded upon distribution.

Administrative expenses

The Plan's expenses are paid either by the Plan or the Company, as provided by the plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as a deduction in the accompanying statement of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation in fair value of investments presented in the accompanying statement of changes in net assets available for benefits.

Subsequent events

The Plan has evaluated subsequent events through October 9, 2014, the date the financial statements were available to be issued.

3. ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS:

Accumulated plan benefits are those estimated future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to services rendered by the participants. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated participants or their beneficiaries, (b) beneficiaries of participants who have died, and (c) present participants or their beneficiaries. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to participant service rendered to the valuation date.

The Plan's actuary estimates the actuarial present value of accumulated plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts of interest) and the probability of payment (by means of decrements such as death, disability, withdrawal or retirement) between the

valuation date and the expected date of payment. The more significant assumptions underlying the actuarial computations are as follows:

Assumed rate of return on investments	6.76% and 6.19% in 2013 and 2012, respectively
Discount rate	8% in 2013 and 2012
Mortality basis	The RP-2000 Mortality Table projected to 2024 using Scale AA in 2013 and projected to 2018 using Scale AA in 2012
Retirement	Age 65 in 2013 and 2012
Salary scale	Recognized earnings are assumed to increase at 4% per year for 2013 and 2012

The 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 computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2014 and 2013. Had the valuations been performed as of December 31, there would be no material differences.

4. INVESTMENTS:

Investments whose fair value represents 5% or more of the Plan's net assets available for benefits at December 31, 2013 and 2012 are as follows:

	<u>2013</u>	<u>2012</u>
Nuveen Short Term Bond Fund	\$ 742,480	\$ 491,702
Pimco Total Return Fund	719,857	1,917,313
I Shares Msci Eafe ETF	663,905	*
American Century Diversified Bond Fund	614,338	*
Nuveen Santa Barbara Dividend Growth Fund	454,384	438,126
Vanguard Equity Income Fund	446,290	*
Harbor Capital Appreciation Fund	401,904	*
Nuveen Inflation Protected Securities Fund	*	638,884
American Century International Bond Fund	*	376,388
RidgeWorth US Gov Sec Ultra Short Bond Fund	*	366,210
Nuveen High Income Bond Fund	*	334,866

*Investment was less than 5% of net assets or not held at year end

The Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) in mutual funds appreciated in value by \$334,996 during 2013.

5. FAIR VALUE MEASUREMENTS:

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below.

- | | |
|---------|---|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access. |
| Level 2 | Inputs to the valuation methodology include: <ul style="list-style-type: none">• quoted prices for similar assets or liabilities in active markets;• quoted prices for identical or similar assets or liabilities in inactive markets;• inputs other than quoted prices that are observable for the asset or liability;• inputs that are derived principally from or corroborated by observable market data by correlation or other means. |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

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

Mutual funds are valued at the daily closing price reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

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

<u>Investments at fair value as of December 31, 2013</u>				
	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Mutual funds:				
Money market	\$ 214,542	\$ 214,542	\$ -	\$ -
Equity	3,609,094	3,609,094	-	-
Fixed income	<u>2,712,936</u>	<u>2,712,936</u>	<u>-</u>	<u>-</u>
Total investments at fair value	\$ <u>6,536,572</u>	\$ <u>6,536,572</u>	\$ <u>-</u>	\$ <u>-</u>

<u>Investments at fair value as of December 31, 2012</u>				
	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Mutual funds:				
Money market	\$ 158,389	\$ 158,389	\$ -	\$ -
Equity	1,699,743	1,699,743	-	-
Fixed income	<u>4,386,483</u>	<u>4,386,483</u>	<u>-</u>	<u>-</u>
Total investments at fair value	\$ <u>6,244,615</u>	\$ <u>6,244,615</u>	\$ <u>-</u>	\$ <u>-</u>

6. INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE:

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the trustee has certified to the completeness and accuracy of all investments reflected on the accompanying statements of net assets available for benefits as of December 31, 2013 and 2012, and the supplemental schedule of assets (held at end of year) as of December 31, 2013; the related investment activity reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2013; and the information reflected on the supplemental schedule of reportable transactions for the year ended December 31, 2013.

7. RELATED PARTY TRANSACTIONS:

Certain Plan investments are mutual funds of U.S. Bank, N.A., the trustee of the Plan; therefore, these transactions and related earnings qualify as party-in-interest transactions.

8. PLAN TERMINATION:

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions and to terminate the Plan subject to the provisions of ERISA. In the event the Plan terminates, the net assets of the Plan will be allocated as prescribed by ERISA and its related regulations.

If the assets available for allocation under any category are insufficient to fully satisfy the benefits of all individuals, the assets will be distributed proportionately. If assets remain after all the liability for accrued benefits have been satisfied, such assets will be distributed to the Company.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the Plan terminates. Generally, the PBGC guarantees most vested normal 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.

9. INCOME TAX STATUS:

The Plan obtained its latest determination letter on June 22, 2012, in which the Internal Revenue Service (IRS) stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years ended prior to 2010.

10. RISKS AND UNCERTAINTIES:

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

Plan contributions are made, and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to 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.

Cincinnati Mine Machinery Company Pension Plan
 EIN: 31-0240600 Plan #002
 Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
 December 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
	<u>Mutual funds</u>			
*	First American	Government Obligation Fund	\$ 214,542	\$ 214,542
	Ipath	Dow Jones UBS Commodity Fund	206,139	195,326
	Harbor	Capital Appreciation Fund	325,314	401,904
	Highland	Long/Short Equity Fund	192,421	209,473
	I Shares	Msci Emerging Markets ETF	254,520	258,962
	I Shares	Msci Eafe ETF	593,573	663,905
	Neuberger Berman	Genesis Institutional Fund	126,407	173,217
	Nuveen	Real Estate Securities Fund	296,247	294,051
	Nuveen	Santa Barbara Dividend Growth Fund	389,618	454,384
	T Rowe Price	Mid-Cap Growth Fund	186,639	221,306
	T Rowe Price	Mid-Cap Value Fund	243,373	290,276
	Vanguard	Equity Income Fund	416,507	446,290
	American Century	Diversified Bond Fund	625,311	614,338
	Driehaus	Active Income Fund	177,377	189,519
	Nuveen	High Income Bond Fund	130,717	135,155
	Nuveen	Short Term Bond Fund	740,261	742,480
	Nuveen	Inflation Protected Securities Fund	187,116	186,487
	Oppenheimer	Senior Float Rate Fund	124,647	125,100
	Pimco	Total Return Fund	743,771	719,857
			\$ 6,174,500	\$ 6,536,572

* Party-in-interest to the Plan

Cincinnati Mine Machinery Company Pension Plan
 EIN: 31-0240600 Plan #002
 Schedule H, Line 4j - Schedule of Reportable Transactions
 Year Ended December 31, 2013

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value	Net Gain/ (Loss)
Category (I) - a single transaction in excess of 5% of current value of assets						
American Century	Diversified Bond Fund	1,753,128	-	1,753,128	1,753,128	-
American Century	Diversified Bond Fund	-	353,410	353,091	353,410	319
American Century	Diversified Bond Fund	-	1,354,507	1,400,037	1,354,507	(45,530)
American Century	Diversified Bond Fund	616,363	-	616,363	616,363	-
American Century	Diversified Bond Fund	-	370,717	382,044	370,717	(11,327)
First American	Government Obligation Fund	415,361	-	415,361	415,361	-
First American	Government Obligation Fund	-	479,680	479,680	479,680	-
Nuveen	Santa Barbara Dividend Growth Fund	-	319,855	298,101	319,855	21,754
Nuveen	Short Term Bond Fund	-	492,679	481,437	492,679	11,242
Nuveen	Short Term Bond Fund	1,038,614	-	1,038,614	1,038,614	-
Pimco	Total Return Fund	1,346,050	-	1,346,050	1,346,050	-
Pimco	Total Return Fund	-	1,506,136	1,481,625	1,506,136	24,511
Pimco	Total Return Fund	-	353,701	347,327	353,701	6,374
Pimco	Total Return Fund	-	314,936	321,550	314,936	(6,614)
Pimco	Total Return Fund	-	314,668	319,799	314,668	(5,131)
Ridgeworth	US Gov Securities Ultra Short Bond Fund	-	366,210	363,690	366,210	2,520
Category (II) - a series of transactions with the same broker in excess of 5% of current value of assets						
I Shares	Msci Eafe ETF	129,026	-	129,026	129,026	-
I Shares	Msci Emerging Markets ETF	-	50,786	45,792	50,786	4,994

Note: Columns (e) and (f) are not applicable.

Cincinnati Mine Machinery Company Pension Plan
 EIN: 31-0240600 Plan #002
 Schedule H, Line 4j - Schedule of Reportable Transactions (Continued)
 Year Ended December 31, 2013

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value	Net Gain/ (Loss)
Ipath	Dow Jones UBS Commodity Fund	126,518	-	126,518	126,518	-
Ipath	Dow Jones UBS Commodity Fund	79,621	-	79,621	79,621	-
I Shares	Msci Eafe ETF	17,429	-	17,429	17,429	-
I Shares	Msci Eafe ETF	5,412	-	5,412	5,412	-
I Shares	Msci Emerging Markets ETF	-	58,287	57,550	58,287	737
I Shares	Msci Eafe ETF	310,569	-	310,569	310,569	-
I Shares	Msci Emerging Markets ETF	169,111	-	169,111	169,111	-
Category (III) - a series of transactions in security issue aggregating 5% of current value of assets						
American Century	Diversified Bond Fund	2,378,439	-	2,378,439	2,378,439	-
American Century	Diversified Bond Fund	-	1,707,917	1,753,128	1,707,917	(45,211)
American Century	International Bond Fund	-	370,717	382,044	370,717	(11,327)
First American	Government Obligation Fund	1,563,351	-	1,563,351	1,563,351	-
First American	Government Obligation Fund	-	1,507,198	1,507,198	1,507,198	-
Harbor	Capital Appreciation Fund	289,114	-	289,114	289,114	-
Harbor	Capital Appreciation Fund	-	97,171	85,871	97,171	11,300
I Shares	Msci Eafe ETF	593,573	-	593,573	593,573	-
Nuveen	Santa Barbara Dividend Growth Fund	238,303	-	238,303	238,303	-
Nuveen	Santa Barbara Dividend Growth Fund	-	319,855	298,101	319,855	21,754
Nuveen	High Income Bond Fund	166,851	-	166,851	166,851	-
Nuveen	High Income Bond Fund	-	367,903	347,334	367,903	20,569

Note: Columns (e) and (f) are not applicable.

Cincinnati Mine Machinery Company Pension Plan
 EIN: 31-0240600 Plan #002
 Schedule H, Line 4j - Schedule of Reportable Transactions (Continued)
 Year Ended December 31, 2013

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value	Net Gain/ (Loss)
Nuveen	Real Estate Securities Fund	273,186	-	273,186	273,186	-
Nuveen	Real Estate Securities Fund	-	71,075	52,470	71,075	18,605
Nuveen	Short Term Bond Fund	1,038,614	-	1,038,614	1,038,614	-
Nuveen	Short Term Bond Fund	-	791,331	779,791	791,331	11,540
Nuveen	Inflation Protected Securities Fund	17,051	-	17,051	17,051	-
Nuveen	Inflation Protected Securities Fund	-	446,756	403,442	446,756	43,314
Pimco	Total Return Fund	1,353,898	-	1,353,898	1,353,898	-
Pimco	Total Return Fund	-	2,489,441	2,470,301	2,489,441	19,140
Ridgeworth	US Gov Securities Ultra Short Bond Fund	-	366,210	363,690	366,210	2,520
Vanguard	Equity Income Fund	451,761	-	451,761	451,761	-
Vanguard	Equity Income Fund	-	232,188	218,359	232,188	13,829

Note: Columns (e) and (f) are not applicable.

Schedule SB, Line 32 – Schedule of Amortization Bases

Plan Name: Cincinnati Mine Machinery Company Pension Plan

EIN: 31-0240600

PN: 002

<u>Type</u>	<u>Present Value of Remaining Installments</u>	<u>Date Established</u>	<u>Rem. Years</u>	<u>Amortization Installment</u>
Shortfall	\$ 345,554	01/01/2009	3	\$ 120,781
Shortfall	204,839	01/01/2010	4	54,971
Shortfall	307,536	01/01/2011	5	67,577
Shortfall	311,323	01/01/2012	6	58,819
Shortfall	<u>(1,160,243)</u>	01/01/2013	7	<u>(193,635)</u>
	\$ 9,009			\$ 108,513

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Cincinnati Mine Machinery Company Pension Plan

EIN: 31-0240600

PN: 002

1. Effective Date: October 1, 1943.
2. Plan Year: January 1st through December 31st.
3. Covered Employee: All non-leased employees of the Company.
4. Eligibility: January 1st or July 1st following the completion of 1 Year of Service during which 1,000 hours are worked. No new participants will enter the Plan after December 31, 2007.
5. Final Average Compensation: Average of the earnings received in the highest 3 consecutive Plan Years, excluding the 5 year period prior to the date of determination.
6. Year of Service: 1 Year of Service is earned for each Plan Year during which at least 1,000 hours are worked.
7. Normal Retirement:
 - a. Eligibility Age 65 and 5th anniversary of Plan participation.
 - b. Monthly Benefit 0.874% of Final Average Compensation multiplied by Years of Service with a maximum of 29.1% of Final Average Compensation.

Accrued Benefits are frozen as of December 31, 2007. Participants with 20 Years of Service, or who were age 57 with 13 Years of Service on December 31, 2007, will have their Accrued Benefit calculated without applying the benefit proration and future Final Average Compensation will be used.

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Cincinnati Mine Machinery Company Pension Plan

EIN: 31-0240600

PN: 002

8. Early Retirement:

- a. Eligibility Age 60 and 5th anniversary of participation.
- b. Monthly Benefit The product of (a) and (b) reduced by $\frac{5}{9}$ of 1% for each month Early Retirement precedes Normal Retirement:
 - (a) Normal Retirement Benefit based on Years of Service the participant would have earned had they worked until Normal Retirement and Final Average Compensation as of Early Retirement.
 - (b) A fraction, not to exceed 1, the numerator of which is the Years of Service at Early Retirement and the denominator of which is the Years of Service a participant would have earned had they not separated from employment until Normal Retirement.

9. Vested Retirement:

- a. Eligibility 5 Years of Service (immediate vesting prior to January 1, 2004).
- b. Monthly Benefit The product of (a) and (b):
 - (a) The Normal Retirement Benefit based on Years of Service the participant would have earned had he worked until Normal Retirement and Final Average Compensation as of the date of termination.
 - (b) A fraction, not to exceed 1, the numerator of which is the Years of Service at the termination date and the denominator of which is the Years of Service a participant would have earned had he not separated from employment until Normal Retirement.

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Cincinnati Mine Machinery Company Pension Plan

EIN: 31-0240600

PN: 002

10. Disability Retirement:

- | | |
|--------------------|--|
| a. Eligibility | Total and Permanent Disability. |
| b. Monthly Benefit | Calculated as for Vested Retirement based on Years of Service and Final Average Compensation as of the disability date. Disability benefits commence at the beginning of any month on or after the Early Retirement Date, reduced as for Early Retirement. |

11. Pre-Retirement Death:

- | | |
|--------------------|---|
| a. Eligibility | Immediate. |
| b. Monthly Benefit | Calculated as for an age 60 Early Retirement reflecting an Actuarial Equivalent 50% Joint & Survivor Annuity form of payment with death immediately after Early Retirement.

Beneficiaries of unmarried participants are entitled to a lump sum payment or Single Life Annuity Actuarially Equivalent to the participant's accrued benefit. |

12. Payment Forms:

- | | |
|-------------|--|
| a. Normal | 15-Year Certain and Life Annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor Annuity (QJSA) for married participants. |
| b. Optional | 100% or 50% Joint & Survivor Annuity (QOSA), 5, 10 or 20-Year Certain and Life Annuity, or a Partial Lump Sum payment equal to 25% of the accrued benefit's lump sum value, and effective January 1, 2012 a full lump sum payment. |

Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Cincinnati Mine Machinery Company Pension Plan

EIN: 31-0240600

PN: 002

13. Actuarial Equivalency:

a. Other Than Lump Sums

Revenue Ruling 2001-62 Mortality Table at 6.00%.

b. Lump Sums

2013 IRS Applicable Mortality Table (under Rev. Ruling 2007-67) and the 417(e) segment interest rates for the November prior to the Plan Year.

14. Maximum Compensation:

\$255,000 for participants during 2013.

15. Changes Since Last Year:

None.

Schedule SB, line 19 – Discounted Employer Contributions.

Plan Name: Cincinnati Mine Machinery Company Pension Plan

EIN: 31-0240600

PN: 002

Effective Interest Rate: 6.02%

Late Quarterly Interest Rate: 11.02%

	Contribution	# Days to	Discounted
<u>Date</u>	<u>Amount</u>	<u>1/1/2013</u>	<u>Contributions</u>
5/17/2013	\$62,500	136	\$60,940
6/3/2013	\$62,500	153	\$60,987
8/26/2013	\$62,500	237	\$60,172
11/18/2013	\$62,500	321	\$59,368
TOTAL	\$250,000		\$241,467

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment 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**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**Cincinnati Mine Machinery Company Pension Plan**B Three-digit
plan number (PN) ►**002**C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF**Cincinnati Mine Machinery Company**D Employer Identification Number (EIN)**31-0240600**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 01 Day 01 Year 2013**2 Assets:**

	2a	
a Market value		<u>6,422,503</u>
b Actuarial value	2b	<u>6,421,226</u>

3 Funding target/participant count breakdown:

		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	<u>66</u>	<u>2,845,077</u>
b For terminated vested participants	3b	<u>27</u>	<u>655,398</u>
c For active participants:			
(1) Non-vested benefits	3c(1)		<u>0</u>
(2) Vested benefits	3c(2)		<u>2,465,936</u>
(3) Total active	3c(3)	<u>36</u>	<u>2,465,936</u>
d Total	3d	<u>129</u>	<u>5,966,411</u>

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐

	4a	4b
a Funding target disregarding prescribed at-risk assumptions		
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		

5 Effective interest rate **5** 6.02 %**6** Target normal cost **6** 131,848**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**Randall N. Smith

Signature of actuary

Randall N. Smith

Type or print name of actuary

Cuni, Rust & Strenk

Firm name

4555 Lake Forest Drive, Suite 620US CincinnatiOH 45242-3760

Address of the firm

10/9/2014

Date

14-06649

Most recent enrollment number

(513) 891-0270

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
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	423,071
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	423,071
10 Interest on line 9 using prior year's actual return of <u>9.47%</u>	0	40,065
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		655
b Interest on (a) using prior year's effective interest rate of <u>5.02%</u> except as otherwise provided (see instructions)		33
c Total available at beginning of current plan year to add to prefunding balance .		688
d Portion of (c) to be added to prefunding balance		688
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	463,824

Part III Funding Percentages

14 Funding target attainment percentage	14	99.85 %
15 Adjusted funding target attainment percentage	15	107.62 %
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	80.00 %
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
05/17/2013	62,500				
06/03/2013	62,500				
08/26/2013	62,500				
11/18/2013	62,500				
Totals ▶ 18(b)				250,000	18(c)

19 Discounted employer contributions -- see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	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	241,467

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 0
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	131,848
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		9,009	108,513
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	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)		34	240,361
	Carryover balance	Prefunding Balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	240,361	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	241,467	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	1,106
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	

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 SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Name: Cincinnati Mine Machinery Company Pension Plan

EIN: 31-0240600

PN: 002

1. Interest Rates:

a. Funding Segment Rates

1.62%; 4.40%; 5.45% (January 2013) for Maximum.

4.94%; 6.15%; 6.76% (MAP-21 2013) for Other Purposes.

b. ASC 960

8.00%.

2. Mortality Rates:

2013 Combined Static Mortality Table with Small Plan Adjustment.

3. Retirement Age:

Age 65.

4. Termination Rates:

<u>Age</u>	<u>Rate</u>
25	0.053
30	0.048
40	0.038
50	0.015
55	0.003
60	0.000

5. Disability Rates:

None.

6. Percent Married/Spousal Age:

100% with wives 3 years younger than their husbands.

7. Expense Load:

\$0.

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

Plan Name: Cincinnati Mine Machinery Company Pension Plan

EIN: 31-0240600

PN: 002

- | | |
|--------------------------------------|---|
| 8. <u>Actuarial Cost Method:</u> | Unit Credit. |
| | |
| 9. <u>Actuarial Value of Assets:</u> | Asset smoothing as allowed under PPA. |
| | |
| 10. <u>Funding Salary Scale:</u> | 4.00% |
| | |
| 11. <u>Changes Since Last Year:</u> | The mortality table and interest rate assumption was updated to 2013 in accordance with the Pension Protection Act of 2006 (PPA). |

Plan Name: Cincinnati Mine Machinery Company Pension Plan

EIN: 31-0240600

Years of Credited Service:

[illegible]

Cincinnati Mine Machinery Company Pension Plan
 EIN: 31-0240600 Plan #002
 Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
 December 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
	<u>Mutual funds</u>			
*	First American	Government Obligation Fund	\$ 214,542	\$ 214,542
	Ipath	Dow Jones UBS Commodity Fund	206,139	195,326
	Harbor	Capital Appreciation Fund	325,314	401,904
	Highland	Long/Short Equity Fund	192,421	209,473
	I Shares	Msci Emerging Markets ETF	254,520	258,962
	I Shares	Msci Eafe ETF	593,573	663,905
	Neuberger Berman	Genesis Institutional Fund	126,407	173,217
	Nuveen	Real Estate Securities Fund	296,247	294,051
	Nuveen	Santa Barbara Dividend Growth Fund	389,618	454,384
	T Rowe Price	Mid-Cap Growth Fund	186,639	221,306
	T Rowe Price	Mid-Cap Value Fund	243,373	290,276
	Vanguard	Equity Income Fund	416,507	446,290
	American Century	Diversified Bond Fund	625,311	614,338
	Driehaus	Active Income Fund	177,377	189,519
	Nuveen	High Income Bond Fund	130,717	135,155
	Nuveen	Short Term Bond Fund	740,261	742,480
	Nuveen	Inflation Protected Securities Fund	187,116	186,487
	Oppenheimer	Senior Float Rate Fund	124,647	125,100
	Pimco	Total Return Fund	<u>743,771</u>	<u>719,857</u>
			\$ <u>6,174,500</u>	\$ <u>6,536,572</u>

* Party-in-interest to the Plan

Cincinnati Mine Machinery Company Pension Plan
 EIN: 31-0240600 Plan #002
 Schedule H, Line 4j - Schedule of Reportable Transactions
 Year Ended December 31, 2013

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value	Net Gain/ (Loss)
Category (I) - a single transaction in excess of 5% of current value of assets						
American Century	Diversified Bond Fund	1,753,128	-	1,753,128	1,753,128	-
American Century	Diversified Bond Fund	-	353,410	353,091	353,410	319
American Century	Diversified Bond Fund	-	1,354,507	1,400,037	1,354,507	(45,530)
American Century	Diversified Bond Fund	616,363	-	616,363	616,363	-
American Century	Diversified Bond Fund	-	370,717	382,044	370,717	(11,327)
First American	Government Obligation Fund	415,361	-	415,361	415,361	-
First American	Government Obligation Fund	-	479,680	479,680	479,680	-
Nuveen	Santa Barbara Dividend Growth Fund	-	319,855	298,101	319,855	21,754
Nuveen	Short Term Bond Fund	-	492,679	481,437	492,679	11,242
Nuveen	Short Term Bond Fund	1,038,614	-	1,038,614	1,038,614	-
Pimco	Total Return Fund	1,346,050	-	1,346,050	1,346,050	-
Pimco	Total Return Fund	-	1,506,136	1,481,625	1,506,136	24,511
Pimco	Total Return Fund	-	353,701	347,327	353,701	6,374
Pimco	Total Return Fund	-	314,936	321,550	314,936	(6,614)
Pimco	Total Return Fund	-	314,668	319,799	314,668	(5,131)
Ridgeworth	US Gov Securities Ultra Short Bond Fund	-	366,210	363,690	366,210	2,520
Category (II) - a series of transactions with the same broker in excess of 5% of current value of assets						
I Shares	Msci Eafe ETF	129,026	-	129,026	129,026	-
I Shares	Msci Emerging Markets ETF	-	50,786	45,792	50,786	4,994

Note: Columns (e) and (f) are not applicable.

Cincinnati Mine Machinery Company Pension Plan
 EIN: 31-0240600 Plan #002
 Schedule H, Line 4j - Schedule of Reportable Transactions (Continued)
 Year Ended December 31, 2013

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value	Net Gain/ (Loss)
Ipath	Dow Jones UBS Commodity Fund	126,518	-	126,518	126,518	-
Ipath	Dow Jones UBS Commodity Fund	79,621	-	79,621	79,621	-
I Shares	Msci Eafe ETF	17,429	-	17,429	17,429	-
I Shares	Msci Eafe ETF	5,412	-	5,412	5,412	-
I Shares	Msci Emerging Markets ETF	-	58,287	57,550	58,287	737
I Shares	Msci Eafe ETF	310,569	-	310,569	310,569	-
I Shares	Msci Emerging Markets ETF	169,111	-	169,111	169,111	-
Category (III) - a series of transactions in security issue aggregating 5% of current value of assets						
American Century	Diversified Bond Fund	2,378,439	-	2,378,439	2,378,439	-
American Century	Diversified Bond Fund	-	1,707,917	1,753,128	1,707,917	(45,211)
American Century	International Bond Fund	-	370,717	382,044	370,717	(11,327)
First American	Government Obligation Fund	1,563,351	-	1,563,351	1,563,351	-
First American	Government Obligation Fund	-	1,507,198	1,507,198	1,507,198	-
Harbor	Capital Appreciation Fund	289,114	-	289,114	289,114	-
Harbor	Capital Appreciation Fund	-	97,171	85,871	97,171	11,300
I Shares	Msci Eafe ETF	593,573	-	593,573	593,573	-
Nuveen	Santa Barbara Dividend Growth Fund	238,303	-	238,303	238,303	-
Nuveen	Santa Barbara Dividend Growth Fund	-	319,855	298,101	319,855	21,754
Nuveen	High Income Bond Fund	166,851	-	166,851	166,851	-
Nuveen	High Income Bond Fund	-	367,903	347,334	367,903	20,569

Note: Columns (e) and (f) are not applicable.

Cincinnati Mine Machinery Company Pension Plan
 EIN: 31-0240600 Plan #002
 Schedule H, Line 4j - Schedule of Reportable Transactions (Continued)
 Year Ended December 31, 2013

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value	Net Gain/ (Loss)
Nuveen	Real Estate Securities Fund	273,186	-	273,186	273,186	-
Nuveen	Real Estate Securities Fund	-	71,075	52,470	71,075	18,605
Nuveen	Short Term Bond Fund	1,038,614	-	1,038,614	1,038,614	-
Nuveen	Short Term Bond Fund	-	791,331	779,791	791,331	11,540
Nuveen	Inflation Protected Securities Fund	17,051	-	17,051	17,051	-
Nuveen	Inflation Protected Securities Fund	-	446,756	403,442	446,756	43,314
Pimco	Total Return Fund	1,353,898	-	1,353,898	1,353,898	-
Pimco	Total Return Fund	-	2,489,441	2,470,301	2,489,441	19,140
Ridgeworth	US Gov Securities Ultra Short Bond Fund	-	366,210	363,690	366,210	2,520
Vanguard	Equity Income Fund	451,761	-	451,761	451,761	-
Vanguard	Equity Income Fund	-	232,188	218,359	232,188	13,829

Note: Columns (e) and (f) are not applicable.