

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2013</div> <div style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information	
1a Name of plan <u>RETIREMENT PLAN FOR EMPLOYEES OF POLYSIUS CORP AND UHDE CORPORATION OF AMERICA</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>POLYSIUS CORP AND UHDE CORPORATION OF AMERICA</u> <u>180 INTERSTATE N. PARKWAY SUITE 300</u> <u>ATLANTA, GA 30339-2102</u>	1c Effective date of plan <u>01/01/1975</u>	
	2b Employer Identification Number (EIN) <u>58-2362089</u>	
	2c Sponsor's telephone number <u>770-980-5912</u>	
	2d Business code (see instructions) <u>541330</u>	

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2014	JOHN CARR
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2014	JAMES VOGLEY
	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 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 199
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 98
b Retired or separated participants receiving benefits	6b 59
c Other retired or separated participants entitled to future benefits.....	6c 40
d Subtotal. Add lines 6a , 6b , and 6c	6d 197
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e 9
f Total. Add lines 6d and 6e	6f 206
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 0
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 6
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 3D 3H	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service <hr/> Department of Labor Employee Benefits Security Administration <hr/> Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110
		2013
		This Form is Open to Public Inspection

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

A Name of plan RETIREMENT PLAN FOR EMPLOYEES OF POLYSIUS CORP AND UHDE CORPORATION OF AMERICA	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 POLYSIUS CORP AND UHDE CORPORATION OF AMERICA	D Employer Identification Number (EIN) 58-2362089

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

(a) Name of insurance carrier

AETNA LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-6033492	60054	004510		01/01/2013	12/31/2013

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

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

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

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

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

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

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

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

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

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	(c) Amount	(d) Purpose	

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	(c) Amount	(d) Purpose	

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end **4****5** Current value of plan's interest under this contract in separate accounts at year end **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **DISBURSEMENT PAYMENT ACCOUNT****b** Balance at the end of the previous year **7b** 239678**c** Additions: (1) Contributions deposited during the year **7c(1)** 925000
(2) Dividends and credits **7c(2)**
(3) Interest credited during the year **7c(3)** 672
(4) Transferred from separate account **7c(4)**
(5) Other (specify below) **7c(5)** 2▶ **UNREALIZED GAIN ON INVESTMENT**(6) Total additions **7c(6)** 925674**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 1165352**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 828828(2) Administration charge made by carrier **7e(2)** 5729(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)** 176▶ **OPERATING AND ADMINISTRATIVE EXPENSES**(5) Total deductions **7e(5)** 834733**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 330619

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....		9e	

10 Nonexperience-rated contracts:

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

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

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

A Name of plan <u>RETIREMENT PLAN FOR EMPLOYEES OF POLYSIUS CORP AND UHDE CORPORATION OF AMERICA</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>POLYSIUS CORP AND UHDE CORPORATION OF AMERICA</u>	D Employer Identification Number (EIN) <u>58-2362089</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>20865694</u>
b Actuarial value	2b <u>20363432</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>63</u> <u>7629201</u>
b For terminated vested participants.....	3b <u>28</u> <u>1664518</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>178144</u>
(2) Vested benefits	3c(2) <u>6935635</u>
(3) Total active.....	3c(3) <u>108</u> <u>7113779</u>
d Total.....	3d <u>199</u> <u>16407498</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>6.31</u> %
6 Target normal cost	6 <u>603646</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>10/13/2014</u>
Signature of actuary		Date
<u>THOMAS G. FIELDS</u>		<u>14-05317</u>
Type or print name of actuary		Most recent enrollment number
<u>TOWERS WATSON DELAWARE INC.</u>		<u>901-252-4000</u>
Firm name		Telephone number (including area code)
<u>3350 PLAYERS CLUB PKWY, SUITE 200</u> <u>MEMPHIS, TN 38125-8917</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)	2015355	3957464
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)	2015355	3957464
10 Interest on line 9 using prior year's actual return of <u>13.54</u> %	272879	535841
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b Interest on (a) using prior year's effective interest rate of <u>7.00</u> % except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	2288234	4493305

Part III Funding Percentages		
14 Funding target attainment percentage	14	82.77 %
15 Adjusted funding target attainment percentage	15	124.11 %
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	104.58 %
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
01/14/2013	50000		08/28/2013	250000	
01/15/2013	250000		09/13/2013	50000	
03/14/2013	50000				
03/15/2013	250000				
06/13/2013	50000				
07/15/2013	250000				
			Totals ►	18(b)	1200000
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1174120
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

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

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

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

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	603646	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment		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	603646	
	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	603646	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	1174120	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	570474	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

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

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013	
A Name of plan RETIREMENT PLAN FOR EMPLOYEES OF POLYSIUS CORP AND UHDE CORPORATION OF AMERICA	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 POLYSIUS CORP AND UHDE CORPORATION OF AMERICA	D Employer Identification Number (EIN) 58-2362089

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)

THE BANK OF NEW YORK MELLON

13-5160382

(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?
21 50 62	NONE KNOWN	9902	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

NEPC

ONE MAIN STREET
CAMBRIDGE, MA 02142-1524

(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?
16 50	NONE KNOWN	5967	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:

<p style="text-align: center;">SCHEDULE D (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p>	<p style="text-align: center;">DFE/Participating Plan Information</p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center; font-weight: bold;">▶ File as an attachment to Form 5500.</p>	<p style="text-align: center; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large; font-weight: bold;">2013</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</p>
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013		
A Name of plan RETIREMENT PLAN FOR EMPLOYEES OF POLYSIUS CORP AND UHDE CORPORATION OF AMERICA	B Three-digit plan number (PN) ▶	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 POLYSIUS CORP AND UHDE CORPORATION OF AMERICA	D Employer Identification Number (EIN) 58-2362089	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: OPPORTUNISITIC MASTER TRUST UNIT		
b Name of sponsor of entity listed in (a): THYSSENKRUPP NORTH AMERICA, INC.		
c EIN-PN 38-2535907-004	d Entity code M	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7191733
a Name of MTIA, CCT, PSA, or 103-12 IE: EXTENDED DURATION MASTER TRUST UNIT		
b Name of sponsor of entity listed in (a): THYSSENKRUPP NORTH AMERICA, INC.		
c EIN-PN 38-2535907-003	d Entity code M	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6132219
a Name of MTIA, CCT, PSA, or 103-12 IE: CASH/S.T. BOND MASTER TRUST UNIT		
b Name of sponsor of entity listed in (a): THYSSENKRUPP NORTH AMERICA, INC.		
c EIN-PN 38-2535907-005	d Entity code M	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 75578
a Name of MTIA, CCT, PSA, or 103-12 IE: EQUITY MASTER TRUST UNIT		
b Name of sponsor of entity listed in (a): THYSSENKRUPP NORTH AMERICA, INC.		
c EIN-PN 38-2535907-001	d Entity code M	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8165534
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

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

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

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

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013	
A Name of plan RETIREMENT PLAN FOR EMPLOYEES OF POLYSIUS CORP AND UHDE CORPORATION OF AMERICA	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 POLYSIUS CORP AND UHDE CORPORATION OF AMERICA	D Employer Identification Number (EIN) 58-2362089

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(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)	20626016	21565064
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	239678	330619
(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	20865694	21895683

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	20865694	21895683
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1200000	
(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)		1200000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	675	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		675
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		685299
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1885974

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)		
(2) To insurance carriers for the provision of benefits	2e(2)	828828	
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		828828
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)	10092	
(2) Contract administrator fees	2i(2)	7536	
(3) Investment advisory and management fees	2i(3)	5967	
(4) Other	2i(4)	3562	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		27157
j Total expenses. Add all expense amounts in column (b) and enter total	2j		855985

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1029989
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: PLANTE & MORAN, PLLC

(2) EIN: 38-1357951

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	
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	6b Trust's EIN

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

A Name of plan <u>RETIREMENT PLAN FOR EMPLOYEES OF POLYSIUS CORP AND UHDE CORPORATION OF AMERICA</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>POLYSIUS CORP AND UHDE CORPORATION OF AMERICA</u>	D Employer Identification Number (EIN) <u>58-2362089</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>06-6033492</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>3</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
--	--	-----------------------------------	-------------------------------	-----------------------------

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?.....	☐ Yes	☐ No

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): _____

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Financial Report
December 31, 2013

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

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Independent Auditor's Report

To the Plan Administrator
Retirement Plan for Employees of Polysius
Corp. and Uhde Corporation of America

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America (the "Plan"), which comprise the statement of net assets available for benefits - modified cash basis as of December 31, 2013 and 2012 and the related statement of changes in net assets available for benefits - modified cash basis for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by The Bank of New York Mellon/BNY Mellon, N.A. (the "Trustee"), 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 related transactions. The plan administrator has obtained certifications from the Trustee as of and for the years ended December 31, 2013 and 2012 that the information provided to the plan administrator by the Trustee is complete and accurate.

To the Plan Administrator
Retirement Plan for Employees of Polysius
Corp. and Uhde Corporation of America

Disclaimer of Opinion

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

Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements and supplemental schedules are prepared on a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matter

The modified cash basis supplemental schedules of assets held at end of year as of December 31, 2013 and reportable transactions for the year ended December 31, 2013 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the 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 ERISA.

Plante & Moreau, PLLC

Detroit, Michigan
October 10, 2014

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Statement of Net Assets Available for Benefits - Modified Cash Basis

	December 31, 2013	December 31, 2012
Assets - Investments		
Money market fund	\$ 330,619	\$ 239,678
Investment in the ThyssenKrupp North America, Inc. Master Trust (Note 5)	21,565,064	20,626,016
Net Assets Available for Benefits	\$ 21,895,683	\$ 20,865,694

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Statement of Changes in Net Assets Available for Benefits - Modified Cash Basis

	Year Ended	
	December 31, 2013	December 31, 2012
Additions to Net Assets		
Employer contributions	\$ 1,200,000	\$ 1,800,000
Investment income:		
Interest and dividends	675	956
Plan's share of the ThyssenKrupp North America, Inc. Master Trust investment income (Note 5)	685,299	2,614,797
Total investment income	685,974	2,615,753
Total additions	1,885,974	4,415,753
Deductions from Net Assets		
Benefits paid directly to participants or beneficiaries	828,828	2,092,743
Administrative expenses	27,157	27,174
Total deductions	855,985	2,119,917
Net Increase	1,029,989	2,295,836
Net Assets Available for Benefits		
Beginning of year	20,865,694	18,569,858
End of year	<u>\$ 21,895,683</u>	<u>\$ 20,865,694</u>

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Notes to Financial Statements December 31, 2013 and 2012

Note 1 - Plan Description

The following brief description of the Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America (the "Plan") is provided for general information purposes only. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General - The Plan, as amended and restated through January 1, 2010, is a noncontributory defined benefit plan covering substantially all employees of Polysius Corp. and Uhde Corporation of America (collectively, the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Subsequent to December 31, 2013, the Plan was amended. As a result of the amendment the plan sponsor was changed to ThyssenKrupp Industrial Solutions (USA), Inc. and the Plan's name changed to ThyssenKrupp Industrial Solutions (USA), Inc. Retirement Plan.

Eligibility and Vesting - Employees who are at least 21 years of age are eligible for participation in the Plan upon completion of one year of service. Employees are immediately vested in their contributions plus earnings thereon. Employees become fully vested in Company-funded accrued benefits upon completion of five years of service. Employees who terminate service before becoming fully vested forfeit all benefits under the Plan. Effective January 1, 2014, the plan is frozen to new participants.

Pension Benefits - Normal retirement is permitted at the age of 65. The Plan permits early retirement based on certain age and credited service requirements. Monthly benefits are based on an annualized average of the participant's compensation and years of credited service, as described in the plan document. The Plan also contains provisions for disability, deferred vesting, and surviving spouse benefits.

During 2012, the Plan was amended to allow certain terminated vested participants not yet eligible for pension benefits at normal retirement to elect a one-time, lump-sum distribution of their accumulated benefits. Payment of lump-sum distributions under this amendment were paid to participants during December 2012. The effect of this amendment is reflected in the accompanying January 1, 2013 accumulated plan benefits.

Death Benefits - In certain circumstances, if an active or terminated participant who has a vested interest in the Plan dies prior to his or her normal retirement age, the surviving spouse or designated beneficiary shall receive a survivor benefit, as defined in the plan document.

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Notes to Financial Statements December 31, 2013 and 2012

Note 1 - Plan Description (Continued)

Funding Policy - The Plan is supported by the Company's and employees' contributions. Neither the Company's contributions nor the plan assets are allocated for the accounts of individuals; however, records of individual employee contributions are maintained. Prior to January 1, 2006, participants were required to contribute 2.25 percent of their monthly compensation. Participants are fully and immediately vested in these contributions. Present employees' accumulated contributions at December 31, 2013 and 2012 were \$1,438,897 and \$1,559,397, respectively, including interest credit at an interest rate of 1.04 percent in 2013 and 1.40 percent in 2012, compounded annually. Beginning January 1, 2006, employee contributions are no longer allowed.

Contributions are made by the Company in actuarially determined amounts. The Company's policy is to make contributions necessary to satisfy ERISA funding standards. The Company will also, from time to time, make additional contributions, with the total not to exceed the maximum contribution deductible under the Internal Revenue Code. Annual contributions meet the minimum funding requirements of ERISA.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation - The accompanying statements have been prepared on the modified cash basis of accounting. Under the modified cash basis of accounting, contributions and investment income are recorded when received, benefit payments and expenses are recorded when paid, and investments are recorded at fair market value.

Investment Valuation - The Plan's investments are stated at fair value. The fair value of the Plan's interest in the investment units held by the ThyssenKrupp North America, Inc. Master Trust (formerly known as ThyssenKrupp USA Master Trust) (the "Master Trust") is based on the beginning of year value of the Plan's interest in the investment units held by the Master Trust plus actual contributions and allocated investment income less actual distributions and allocated administrative expenses. The common collective trust funds are valued at net asset value per share (or its equivalent) of the funds, which are based on the fair value of the funds' underlying net assets.

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Notes to Financial Statements December 31, 2013 and 2012

Note 2 - Summary of Significant Accounting Policies (Continued)

The U.S. government securities and corporate obligations are valued using quoted market prices and/or other market data for the same or comparable instruments and transactions in establishing the prices, discounted cash flow models, and other pricing models. These models are primarily industry-standard models that consider various assumptions, including time value and yield curve as well as other relevant economic measures. Investments in partnerships are valued at net asset value per share (or its equivalent) of the funds based on audited financial statements of the funds, where available, with adjustments to account for partnership activity and other applicable valuation adjustments. The money market funds and interest-bearing cash are valued at fair value based on their outstanding balances. All other investments are valued based on quoted market prices. See Note 6 for additional information.

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

Benefit Payments - Benefits are recorded when paid.

Administrative Expenses - Various administrative expenses associated with the Plan were paid by the Company during the years ended December 31, 2013 and 2012.

Risks and Uncertainties - Contributions to the Plan and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and, due to the uncertainties inherent in setting assumptions, that the effect of such changes could be material to the financial statements. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. It is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the statement of net assets available for benefits.

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

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Notes to Financial Statements December 31, 2013 and 2012

Note 2 - Summary of Significant Accounting Policies (Continued)

Subsequent Events - The financial statements and related disclosures include evaluation of events up through and including October 10, 2014, which is the date the financial statements were available to be issued.

Reclassification - Certain prior year amounts have been reclassified to conform to the current year presentation.

Note 3 - Unaudited Investment Information

The Bank of New York Mellon/BNY Mellon, N.A. (the "Trustee"), holds the Master Trust's investments and executes all related investment transactions. The investment balances and related investment results included in the accompanying financial statements, including information summarized in Note 5, are based solely on information provided by the Trustee.

Certain assets of the Master Trust are in investment funds managed by The Bank of New York Mellon/BNY Mellon, N.A. or its affiliates. Since The Bank of New York Mellon/BNY Mellon, N.A. is the trustee of the Plan, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines. The market value of these investments was approximately \$95,000,000 and \$50,000,000 at December 31, 2013 and 2012, respectively.

Aetna Life Insurance Company (Aetna) is the paying agent on behalf of the Plan. Certain investments of the Plan are managed by Aetna. As the paying agent, Aetna is a party-in-interest to the Plan.

Note 4 - Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable, under the Plan's provisions, to the service employees have rendered to the valuation date. These include benefits expected to be paid to retired or terminated employees or their beneficiaries, beneficiaries of employees who have died, and present employees or their beneficiaries.

The normal individual retirement benefit is equal to the participant's years of credited service multiplied by a monthly pension benefit in effect when the years of credited service were earned.

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Notes to Financial Statements December 31, 2013 and 2012

Note 4 - Actuarial Present Value of Accumulated Plan Benefits (Continued)

The actuarial present value of accumulated plan benefits is determined by the independent actuary, Towers Watson, and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts and interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The determination was made as of January 1, 2013.

The more significant actuarial assumptions underlying the actuarial computations at January 1, 2013 are as follows:

Actuarial cost method	- Unit credit
Interest rate	- 7.20 percent
Mortality basis	- RP-2000 Mortality Table
Retirement	- Normal retirement age

The foregoing 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 actuarial present value of accumulated plan benefits as of January 1, 2013 was as follows:

	<u>2013</u>
Actuarial present value of accumulated plan benefits:	
Vested benefits:	
Participants currently receiving benefit payments	\$ 7,161,396
Other vested participants	<u>7,984,478</u>
Total vested benefits	15,145,874
Nonvested benefits	<u>128,290</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 15,274,164</u>

The following schedule summarizes the components of net decrease in actuarial present value of accumulated plan benefits for the year ended January 1, 2013:

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Notes to Financial Statements December 31, 2013 and 2012

Note 4 - Actuarial Present Value of Accumulated Plan Benefits (Continued)

	2013
Actuarial present value of accumulated plan benefits - Beginning of year	\$ 15,671,223
Increase (decrease) during the year attributable to:	
Benefits accumulated, including actuarial gains and losses	739,946
Interest due to the decrease in the discount period	1,115,437
Benefits paid	(2,092,743)
Change of assumptions	(159,699)
Net decrease	(397,059)
Actuarial present value of accumulated plan benefits - End of year	\$ 15,274,164

During 2013, the actuarial present value of accumulated plan benefits decreased by \$159,699 as a result of the change in the discount rate from 7.10 percent in 2012 to 7.20 percent in 2013.

Note 5 - Interest in Master Trust

The Plan's investments are in various investment units held by the Master Trust, which was established for the investment of assets of the Plan and several other pension plans sponsored by affiliated participating employers of ThyssenKrupp North America, Inc. Each participating retirement plan has an ownership interest in the investment units which are described below. The assets of the Master Trust are held by the Trustee. Investment income is allocated to the individual plans based upon the plans' individual ownership of that associated investment unit. Administrative expenses relating to the Master Trust are allocated to the individual plans based upon their share in the net assets of the Master Trust.

The following table represents the fair value of the investment units held by the Master Trust, including the Plan's ownership interest in each investment unit, at December 31, 2013 and 2012:

	2013 Fair Value	2013 Plan Ownership Interest	2012 Fair Value	2012 Plan Ownership Interest
Opportunistic Master Trust Unit	\$ 232,496,036	3 %	\$ 238,301,377	3 %
Extended Duration Master Trust Unit	62,407,589	10 %	68,861,510	9 %
Cash/S.T. Bond Master Trust Unit	25,311,126	0 %	34,080,691	0 %
Fixed Income Master Trust Unit	351,409,755	0 %	351,222,847	0 %
Equity Master Trust Unit	358,360,345	2 %	350,771,004	2 %
Total	\$ 1,029,984,851	2 %	\$ 1,043,237,429	2 %

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Notes to Financial Statements December 31, 2013 and 2012

Note 5 - Interest in Master Trust (Continued)

The following table is a summary, at fair value, of the net assets of the investment units held by the Master Trust at December 31, 2013 and 2012:

	2013	2012
Assets		
Cash - Noninterest-bearing:		
Opportunistic Master Trust Unit	\$ -	\$ 1,091,275
Extended Duration Master Trust Unit	249,587	-
Cash/S.T. Bond Master Trust Unit	-	54,568
Fixed Income Master Trust Unit	476,215	651,864
Equity Master Trust Unit	-	25,119
Total cash, noninterest-bearing	725,802	1,822,826
Investments - At fair value:		
Interest-bearing cash:		
Extended Duration Master Trust Unit	442,674	384,179
Cash/S.T. Bond Master Trust Unit	9,276,146	14,256,270
Fixed Income Master Trust Unit	3,066,146	1,960,218
Equity Master Trust Unit	1,243,326	5,580,633
Total interest-bearing cash	14,028,292	22,181,300
Mutual funds:		
Opportunistic Master Trust Unit	130,955,298	131,703,430
Cash/S.T. Bond Master Trust Unit	16,034,970	19,768,634
Equity Master Trust Unit	31,302,893	33,631,923
Total mutual funds	178,293,161	185,103,987
Common collective trust funds:		
Opportunistic Master Trust Unit	77,967,709	77,229,069
Equity Master Trust Unit	241,272,856	134,114,490
Total common collective trust funds	319,240,565	211,343,559
Partnerships:		
Opportunistic Master Trust Unit	23,573,029	23,277,604
Fixed Income Master Trust Unit	54,267,496	55,225,913
Total partnerships	77,840,525	78,503,517
Fixed income securities:		
Extended Duration Master Trust Unit	26,194,100	60,441,441
Fixed-Income Master Trust Unit	238,668,003	255,053,608
Total fixed income securities	264,862,103	315,495,049
Fixed-income securities - Loaned:		
Extended Duration Master Trust Unit	35,186,369	7,870,939
Fixed Income Master Trust Unit	48,028,058	36,572,203
Total fixed income securities - Loaned	83,214,427	44,443,142

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Notes to Financial Statements December 31, 2013 and 2012

Note 5 - Interest in Master Trust (Continued)

Assets (continued):	2013	2012
Common and preferred stocks:		
Extended Duration Master Trust Unit	\$ 302,961	\$ -
Fixed Income Master Trust Unit	4,957,118	-
Equity Master Trust Unit	74,210,051	173,623,131
Total common and preferred stocks	79,470,130	173,623,131
Common and preferred stocks - Loaned -		
Equity Master Trust Unit	10,123,559	4,594,978
Total investments	1,027,072,762	1,035,288,663
Collateral held under securities lending agreements:		
Extended Duration Master Trust Unit	35,943,018	36,540,133
Fixed Income Master Trust Unit	49,048,077	8,041,693
Equity Master Trust Unit	10,383,340	5,526,333
Total collateral held under securities lending agreements	95,374,435	50,108,159
Other assets:		
Extended Duration Master Trust Unit	110,753	123,703
Cash/S.T. Bond Master Trust Unit	10	1,219
Fixed Income Master Trust Unit	2,870,895	2,137,215
Equity Master Trust Unit	180,380	241,387
Total other assets	3,162,038	2,503,524
Net receivable for security sales:		
Opportunistic Master Trust Unit	-	5,000,000
Fixed Income Master Trust Unit	174	170
Equity Master Trust Unit	205,001	1,008,534
Total net receivable for security sales	205,175	6,008,704
Total assets	1,126,540,212	1,095,731,876
Liabilities		
Obligation under securities lending agreements:		
Extended Duration Master Trust Unit	(35,943,018)	(36,540,133)
Fixed Income Master Trust Unit	(49,048,077)	(8,041,693)
Equity Master Trust Unit	(10,383,340)	(5,526,333)
Total obligation under securities lending agreements	(95,374,435)	(50,108,159)
Unsettled trades:		
Extended Duration Master Trust Unit	(78,855)	(84,311)
Fixed Income Master Trust Unit	(924,349)	(1,469,303)
Equity Master Trust Unit	(177,722)	(832,674)
Total unsettled trades	(1,180,926)	(2,386,288)
Total liabilities	\$ (96,555,361)	\$ (52,494,447)

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Notes to Financial Statements December 31, 2013 and 2012

Note 5 - Interest in Master Trust (Continued)

	2013	2012
Net Assets of the Master Trust		
Opportunistic Master Trust Unit:	\$ 232,496,036	\$ 238,301,377
Extended Duration Master Trust Unit	62,407,589	68,861,510
Cash/S.T. Bond Master Trust Unit	25,311,126	34,080,691
Fixed Income Master Trust Unit	351,409,755	351,222,847
Equity Master Trust Unit	358,360,345	350,771,004
Total Net Assets of the Master Trust	\$ 1,029,984,851	\$ 1,043,237,429

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Notes to Financial Statements December 31, 2013 and 2012

Note 5 - Interest in Master Trust (Continued)

The investment income for the investment units held by the Master Trust for the years ended December 31, 2013 and 2012 is as follows:

	2013	2012
Net realized and unrealized gains (losses) in fair value of investments:		
Mutual funds:		
Opportunistic Master Trust Unit	\$ 5,016,977	\$ 8,259,831
Cash/S.T. Bond Master Trust Unit	(73,159)	558,768
Equity Master Trust Unit	(1,963,165)	(5,872,911)
Total mutual funds	2,980,653	2,945,688
Common collective trust funds:		
Opportunistic Master Trust Unit	7,066,380	8,429,557
Equity Master Trust Unit	40,947,661	36,305,363
Total common collective trust funds	48,014,041	44,734,920
Partnerships:		
Opportunistic Master Trust Unit	576,722	2,541,550
Fixed Income Master Trust Unit	(733,866)	15,232,039
Total partnerships	(157,144)	17,773,589
Fixed income securities:		
Extended Duration Master Trust Unit	(14,452,953)	3,466,673
Fixed Income Master Trust Unit	(36,236,217)	16,571,899
Equity Master Trust Unit	4,320	199
Total fixed-income securities	(50,684,850)	20,038,771
Common and preferred stocks:		
Extended Duration Master Trust Unit	(4,062)	34,721
Fixed Income Master Trust Unit	320,174	-
Equity Master Trust Unit	27,662,313	22,763,898
Total common and preferred stocks	27,978,425	22,798,619
Net realized and unrealized gains in fair value of investments	28,131,125	108,291,587

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Notes to Financial Statements December 31, 2013 and 2012

Note 5 - Interest in Master Trust (Continued)

	2013	2012
Interest and dividends:		
Opportunistic Master Trust Unit	\$ 6,887,641	\$ 7,180,925
Extended Duration Master Trust Unit	489,220	431,046
Cash/S.T. Bond Master Trust Unit	587,921	718,929
Fixed income Master Trust Unit	12,210,348	12,125,123
Equity Master Trust Unit	2,885,912	5,867,854
Total interest and dividends	23,061,042	26,323,877
(Loss) gain on derivative instruments:		
Extended Duration Master Trust Unit	(959,443)	1,336,405
Fixed Income Master Trust Unit	(1,102,762)	44,741
Equity Master Trust Unit	135,111	-
Total (loss) gain on derivative instruments	(1,927,094)	1,381,146
Securities lending income:		
Extended Duration Master Trust Unit	37,053	74,635
Fixed Income Master Trust Unit	46,069	39,658
Equity Master Trust Unit	54,994	14,126
Total securities lending income	138,116	128,419
Net investment income (loss):		
Opportunistic Master Trust Unit	19,547,720	26,411,863
Extended Duration Master Trust Unit	(14,890,185)	5,343,480
Cash/S.T. Bond Master Trust Unit	514,762	1,277,697
Fixed Income Master Trust Unit	(25,496,254)	44,013,460
Equity Master Trust Unit	69,727,146	59,078,529
Total net investment income	\$ 49,403,189	\$ 136,125,029

Securities Lending - The Master Trust participates in a securities lending program with the Trustee for its U.S. and non-U.S. securities held in custody with the Trustee. The program allows up to \$100,000,000 of the qualified assets to be on loan at any given time. These securities are lent to certain unrelated third-party brokers in exchange for cash and noncash collaterals. U.S. assets and non-U.S. assets on loan are collateralized at 102 percent and 105 percent, respectively, of the assets' market value.

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Notes to Financial Statements December 31, 2013 and 2012

Note 5 - Interest in Master Trust (Continued)

The net assets of the investment units of the Master Trust reflect, as an asset, the collateral received under the securities lending arrangement with an offsetting liability representing the Master Trust's obligation to return the collateral to the borrower. The collateral received from borrowers totaled \$95,374,435 and \$50,108,159 as of December 31, 2013 and 2012, respectively. This consisted of cash collateral received of \$80,991,413 and \$45,384,363, which was invested in a money market fund, and noncash collateral of \$14,383,022 and \$4,723,796 at December 31, 2013 and 2012, respectively. The noncash collateral received primarily consisted of fixed-income securities and letters of credit. In the event that a loaned security is called, the Master Trust will receive the market value of the asset in cash. The market value of loaned securities totaled \$93,337,986 and \$49,038,120 at December 31, 2013 and 2012, respectively.

Derivative Instruments - The Master Trust is party to certain agreements, which are designed to manage exposures to foreign exchange and interest rate risks. The interest rate and foreign currency instruments are used for the purpose of hedging changes in the fair value of assets that result from interest rate changes and currency fluctuations, or as an efficient substitute for traditional securities. The notional amount represents the contract amount, not the amount at risk. The notional amount of interest rate instruments was approximately \$13,400,000 and \$15,600,000 at December 31, 2013 and 2012, respectively. The notional amount of foreign currency instruments was approximately \$100,000 and \$1,700,000 at December 31, 2013 and 2012, respectively. Management has elected to present derivative information on a gross basis when subject to master netting arrangements. The estimated fair value of derivative instruments at December 31, 2013 and 2012 is insignificant. For the years ended December 31, 2013 and 2012, a loss of \$1,927,094 and a gain of \$1,381,146, respectively, attributable to derivative instruments was recognized as investment income in the statement of changes in net assets available for benefits.

The investment managers, on behalf of the Master Trust, manage its interest rate and foreign currency risks by limiting exposure to and by monitoring the financial condition of each counterparty. In the unlikely event that a counterparty fails to meet the terms of an interest rate or foreign currency agreement, the Master Trust's risk is limited to the fair value of the instrument.

Note 6 - Fair Value Measurements

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

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Notes to Financial Statements December 31, 2013 and 2012

Note 6 - Fair Value Measurements (Continued)

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

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

Level 2 - Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets and other inputs such as interest rates and yield curves that are observable at commonly quoted intervals.

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

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

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

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Notes to Financial Statements December 31, 2013 and 2012

Note 6 - Fair Value Measurements (Continued)

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

	Quoted Prices in		
	Active Markets	Significant Other	
	for Identical	Observable	Balance at
	Assets	Inputs	December 31,
	(Level 1)	(Level 2)	2013
Investments			
Mutual funds:			
Equity investments	\$ 31,302,893	\$ -	\$ 31,302,893
Fixed-income investments	92,344,803	-	92,344,803
Balanced investments	54,645,465	-	54,645,465
Common collective trust funds:			
Equity investments	-	241,272,856	241,272,856
Balanced investments	-	77,967,709	77,967,709
Partnerships	-	77,840,525	77,840,525
Common and preferred stocks:			
U.S. equities:			
Banks	7,169,595	-	7,169,595
Chemicals	3,570,674	-	3,570,674
Manufacturer	3,106,657	-	3,106,657
Oil and gas	9,556,137	-	9,556,137
Retail	12,814,536	-	12,814,536
Semiconductors	4,855,019	-	4,855,019
Transportation	4,140,267	-	4,140,267
Other U.S. equities	44,380,804	-	44,380,804
Debt securities:			
U.S. government and agencies	142,634,826	42,057,832	184,692,658
State government and agencies	-	4,150,015	4,150,015
Corporate obligations	-	166,379,652	166,379,652
Foreign governments	-	1,651,754	1,651,754
Residential mortgage-backed securities	-	5,343,668	5,343,668
Commercial mortgage-backed securities - U.S. government	-	241,805	241,805
Short-term investments:			
Money market fund	-	80,991,413	80,991,413
Interest-bearing cash	-	14,028,292	14,028,292
Total	\$ 410,521,676	\$ 711,925,521	\$ 1,122,447,197

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Notes to Financial Statements December 31, 2013 and 2012

Note 6 - Fair Value Measurements (Continued)

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

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Balance at December 31, 2012
Investments			
Mutual funds:			
Equity investments	\$ 32,540,648	\$ -	\$ 32,540,648
Fixed-income investments	152,563,339	-	152,563,339
Common collective trust funds:			
Equity investments	-	134,114,490	134,114,490
Balanced investments	-	77,229,069	77,229,069
Partnerships	-	78,503,517	78,503,517
Common and preferred stocks:			
U.S. equities:			
Banks	9,900,176	-	9,900,176
Chemicals	6,013,686	-	6,013,686
Health care	6,237,732	-	6,237,732
Oil and gas	12,038,716	-	12,038,716
Pharmaceuticals	3,422,578	-	3,422,578
Retail	7,250,641	-	7,250,641
Other U.S. equities	75,343,730	-	75,343,730
International equities	58,010,850	-	58,010,850
Debt securities:			
U.S. government and agencies	144,771,476	20,039,838	164,811,314
State government and agencies	-	4,755,910	4,755,910
Corporate obligations	-	176,113,811	176,113,811
Foreign governments	-	1,115,870	1,115,870
Residential mortgage-backed securities	-	8,224,221	8,224,221
Commercial mortgage-backed securities - U.S. government	-	9,640,861	9,640,861
Short-term investments:			
Money market fund	-	45,384,363	45,384,363
Interest-bearing cash	-	22,181,300	22,181,300
Total	\$ 508,093,572	\$ 577,303,250	\$ 1,085,396,822

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Notes to Financial Statements December 31, 2013 and 2012

Note 6 - Fair Value Measurements (Continued)

The Plan and Master Trust also hold other assets and liabilities not measured at fair value on a recurring basis, including accrued income, receivables for security sales, accrued liabilities, and payables and unsettled trades. The fair value of these assets and liabilities approximates the carrying amounts in the accompanying financial statements due to the short maturity of such instruments. Under the fair value hierarchy, these financial instruments are valued primarily using Level 3 inputs.

Investments in Entities that Calculate Net Asset Value per Share

The Master Trust holds shares or interests in investment companies at year end whereby the fair value of the investment held is estimated based on the net asset value per share (or its equivalent) of the investment company.

At December 31, 2013 and 2012, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

Investments Held at December 31, 2013

	Fair Value	Unfunded Commitments	Redemption Frequency, if Eligible	Redemption Notice Period (in business days)
Common collective trust funds -				
Equity investments (1)	\$ 241,272,856	\$ -	Daily	1
Common collective trust fund -				
Balanced investments (2)	77,967,709	-	Monthly	10
Partnerships:				
GMO Multi-Strategy Fund (Offshore), L.P. (3)	23,573,029	-	Monthly	5
Western Asset Global Multi Strategy LLC (4)	54,267,496	-	Daily	15
Total	<u>\$ 397,081,090</u>	<u>\$ -</u>		

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Notes to Financial Statements December 31, 2013 and 2012

Note 6 - Fair Value Measurements (Continued)

Investments Held at December 31, 2012

	Fair Value	Unfunded Commitments	Redemption Frequency, if Eligible	Redemption Notice Period (in business days)
Common collective trust funds - Equity investments (1)	\$ 134,114,490	\$ -	Daily	1
Common collective trust fund - Balanced investments (2)	77,229,069	-	Monthly	10
Partnerships:	-	-		
GMO Multi-Strategy Fund (Offshore), L.P. (3)	23,277,604	-	Monthly	5
Western Asset Global Multi Strategy LLC (4)	55,225,913	-	Daily	15
Total	<u>\$ 289,847,076</u>	<u>\$ -</u>		

- (1) This class represents investments in actively managed common collective trust funds that invest primarily in equity securities which may include common stocks, options, and futures.
- (2) This class represents investments in an actively managed common collective trust fund with investments in both equity and debt securities. The investments may include common stock, corporate bonds, U.S. and non-U.S. municipal securities, interest rate swaps, options, and futures.
- (3) GMO Multi-Strategy Fund (Offshore), L.P. invests in various investment funds seeking a variety of investment strategies including common stock, depository receipts, bonds (including sovereign debt of emerging countries), commodities, currencies, forwards, futures, options, and swap agreements.
- (4) Western Asset Global Multi-Strategy LLC invests primarily in global fixed-income securities in both developed and emerging market countries that are generally rated at least BBB by Standard & Poor's, or equivalent quality.

The Plan also invests in a money market fund. The fair value of the money market fund, a short term investment, is based primarily on Level 2 inputs as described above and in Note 2.

Note 7 - Tax Status

The Plan has received a determination letter from the Internal Revenue Service, dated August 27, 2010, indicating that the Plan, as designed, is qualified for tax-exempt treatment under the applicable section of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Notes to Financial Statements December 31, 2013 and 2012

Note 7 - Tax Status (Continued)

In accordance with guidance on accounting for uncertainty in income taxes, management evaluated the Plan's tax position and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements, nor were there any penalties or interest recognized or incurred. The plan administrator believes it is no longer subject to tax examinations for years prior to 2010.

Note 8 - Plan Termination

Should the Plan terminate at some future time, its net assets generally will not be available on a pro-rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantee, while other benefits may not be provided for at all.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 Schedule of Active Participant Data as of January 1, 2013

Attained Age	Years of Credited Service																			
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & Over	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		1		0		0		0		0		0		0		0		0	
25 - 29	0		4		0		0		0		0		0		0		0		0	
30 - 34	1		3		3		0		0		0		0		0		0		0	
35 - 39	2		2		2		1		0		0		0		0		0		0	
40 - 44	2		8		6		0		0		0		0		0		0		0	
45 - 49	3		7		7		3		3		1		1		0		0		0	
50 - 54	3		4		3		1		2		0		0		0		0		0	
55 - 59	0		5		5		2		2		0		0		1		0		0	
60 - 64	1		3		3		4		2		0		2		0		0		0	
65 - 69	0		1		1		0		0		0		1		0		1		0	
70 & Over	0		0		0		0		0		1		0		0		0		0	

Plan Name: Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America
 EIN / PN: 58-2362089 / 001
 Plan Sponsor: Polysius Corp. and Uhde Corporation of America
 Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Interest rate basis

- Applicable month September
- Yield curve basis 3 Segment Rates

Interest rates

	Reflecting Corridors	Not Reflecting Corridors
● First segment rate - 10-year rate	4.94%	1.75%
● Second segment rate - 20-year rate	6.15%	4.62%
● Third segment rate - 30-year rate	6.76%	5.72%
● Effective interest rate	6.31%	4.92%

Assumed cost of living adjustments

None.

Administrative expenses

The amount included this year for administrative expenses is \$23,069.

Mortality

The prescribed mortality assumption under IRC §430(h)(3)(A) using the blended static table option for smaller plans.

Retirement

It is assumed that participants will retire upon becoming eligible for normal retirement.

Disability rates

None.

Plan Name: Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America
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SCHEDULE SB ATTACHMENTS

Disabled mortality

Not applicable.

Compensation increases

For purposes of determining the target normal cost, compensation is assumed to increase by 3.50% during the plan year. For purposes of determining the additional Funding Target for maximum deductible contribution purposes, compensation is assumed to increase by 3.50% per annum.

Future increases in social security

Not applicable.

Future increases in maximum benefits and plan compensation limitations

Accrued benefits projected to be paid in future years are limited to the maximum presently allowed under IRC §415. Plan compensation is limited to the maximum presently allowed under IRC §401(a)(17). No provision is made for future increases in the maximum annual benefit or compensation limit.

Representative termination rates (per 100 employees) not due to disability, retirement, or mortality

Attained Age	Rates for Males and Females
20	8.00
25	8.00
30	6.83
35	5.67
40	4.50
45	3.33
50	2.17
55	1.00
60 and over	0.00

Form of payment

For all non-retired participants, a modified cash refund annuity was valued. It is assumed that 50% of retirees will elect the 100% joint and survivor form of payment.

Marriage

For non-retired participants, 100% were assumed to be married. Husbands are assumed to be three years older than their wives.

Plan Name: Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America
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Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Employees

It was assumed there will be no new or rehired employees.

Plan compensation

Compensation assumed paid in the current year beginning on the valuation date is the current annual rate of pay.

Timing of benefit payments

Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

Valuation date

First day of plan year

Funding target

Present value of accrued benefits.

Target normal cost

Present value of benefits expected to accrue during plan year plus plan-related expenses expected to be paid from plan assets during plan year.

Actuarial value of assets

Average of the fair market value of assets on the valuation date and the dates 12 and 24 months before the valuation date, adjusted for contributions, benefits, administrative expenses and expected earnings of 8.00% for the 2011 plan year and 7.10% for the 2012 plan year (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the prior plan year.)

The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.

Plan Name: Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America
EIN / PN: 58-2362089 / 001
Plan Sponsor: Polysius Corp. and Uhde Corporation of America
Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Participant data

Employee data was supplied by the plan sponsor as of the census date, January 1, 2013.

Benefits not valued

All benefits described in the Plan Provisions section of this report were valued. Towers Watson has reviewed the plan provisions with Polysius Corp. and Uhde Corporation of America and, based on that review, is not aware of any significant benefits required to be valued that were not.

Changes in assumptions and methods since last actuarial valuation

The following changes in assumptions were made as part of this valuation:

- The segment interest rates used to calculate the funding target and target normal cost were updated from an applicable month of September 2011 to September 2012 and reflect the interest rate corridors of MAP-21. The segment rates used to determine minimum funding requirements and benefit restrictions were revised by applying the corridors of MAP-21, but, as required by MAP- 21, such rates have not been reflected in Section 2.5: Calculation of estimated maximum deductible contribution.
- The required mortality table used to calculate the funding target and target normal cost was updated to include one additional year of projected mortality improvements.
- The assumed plan-related expenses added to the target normal cost were changed from \$20,369 for 2012 to \$23,069 for 2013.
- The expected rate of earnings for purposes of development of the actuarial value of assets as of January 1, 2013 was changed from 8.00% for the 2011 plan year to 7.10% for the 2012 plan year. The expected rate of earnings for the 2013 plan year is 7.20%.

Plan Name:	Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America
EIN / PN:	58-2362089 / 001
Plan Sponsor:	Polysius Corp. and Uhde Corporation of America
Valuation Date:	January 1, 2013

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Schedule of Reportable Transactions - Modified Cash Basis Form 5500, Schedule H, Line 4j EIN 58-2362089, Plan No. 001 Year Ended December 31, 2013

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category (i) - A single transaction that amounts to more than 5 percent of the beginning value of total plan assets:						
Aetna Life Insurance Company	Money Market Insight Fund - Purchase	\$ 175,000	\$ -	\$ 175,000	\$ 175,000	\$ -
Aetna Life Insurance Company	Money Market Insight Fund - Purchase	125,000	-	125,000	125,000	-
Aetna Life Insurance Company	Money Market Insight Fund - Purchase	125,000	-	125,000	125,000	-
Aetna Life Insurance Company	Money Market Insight Fund - Purchase	175,000	-	175,000	175,000	-
Aetna Life Insurance Company	Money Market Insight Fund - Purchase	200,000	-	200,000	200,000	-
Aetna Life Insurance Company	Money Market Insight Fund - Sale	-	19,871	19,871	19,871	-
Aetna Life Insurance Company	Money Market Insight Fund - Sale	-	26,681	26,681	26,681	-
Aetna Life Insurance Company	Money Market Insight Fund - Sale	-	21,717	21,717	21,717	-

Category (iii) - A series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of total plan assets:

Aetna Life Insurance Company	Money Market Insight Fund:					
	Purchases - 6	925,000	-	925,000	925,000	-
	Sales - 786	-	834,557	834,557	834,557	-

There were no Category (ii) or (iv) reportable transactions during the year.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information <small>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).</small> ► File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

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

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

A Name of plan Ret. Plan for Emp. of Polysius Corp and Uhde Corp of America	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">B Three-digit plan number (PN) ►</td> <td style="width:40%; text-align: center;">001</td> </tr> </table>	B Three-digit plan number (PN) ►	001
B Three-digit plan number (PN) ►	001		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Polysius Corp. and Uhde Corporation of America	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">D Employer Identification Number (EIN)</td> <td style="width:40%; text-align: center;">58-2362089</td> </tr> </table>	D Employer Identification Number (EIN)	58-2362089
D Employer Identification Number (EIN)	58-2362089		
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>1</u> Day <u>1</u> Year <u>2013</u>	
2	Assets:	
	a Market value	20,865,694
	b Actuarial value	20,363,432
3	Funding target/participant count breakdown:	
	a For retired participants and beneficiaries receiving payment	7,629,201
	b For terminated vested participants	1,664,518
	c For active participants:	
	(1) Non-vested benefits	178,144
	(2) Vested benefits	6,935,635
	(3) Total active	7,113,779
	d Total	16,407,498
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	
	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	6.31 %
6	Target normal cost	603,646

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	Thomas G. Fields Signature of actuary	<div style="text-align: right; font-size: 1.2em;">10/13/2014</div> Date 14-05317 Most recent enrollment number (901) 252-4000 Telephone number (including area code)
Thomas G. Fields Type or print name of actuary Towers Watson Delaware Inc. Firm name 3350 Players Club Pkwy, Suite 200 Memphis TN 38125-8917 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)	2, 015, 355	3, 957, 464
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)	2, 015, 355	3, 957, 464
10	Interest on line 9 using prior year's actual return of <u>13.54</u> %	272, 879	535, 841
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b Interest on (a) using prior year's effective interest rate of <u>7.00</u> % except as otherwise provided (see instructions)		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	2, 288, 234	4, 493, 305

Part III Funding Percentages			
14	Funding target attainment percentage	14	82.77 %
15	Adjusted funding target attainment percentage	15	124.11 %
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	104.58 %
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
01/14/2013	50, 000		08/28/2013	250, 000	
01/15/2013	250, 000		09/13/2013	50, 000	
03/14/2013	50, 000				
03/15/2013	250, 000				
06/13/2013	50, 000				
07/15/2013	250, 000				
			Totals ►	18(b)	1, 200, 000 18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 1, 174, 120
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
0	0
(3) 3rd	(4) 4th
0	0

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

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

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	603,646	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:			
a Net shortfall amortization installment.....	Outstanding Balance	Installment	
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	603,646	
	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	603,646	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	1,174,120	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	570,474	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Polysius Corp. and Uhde Corporation of America
EIN/PN	58-2362089/001
Plan Name	Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America
Valuation Date	January 1, 2013
Enrolled Actuary	Thomas G. Fields
Enrollment Number	14-05317

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The plan sponsor has elected to not apply corridor extensions under HATFA for funding (IRC §430) or benefit restriction purposes (IRC §436) for the 2013 plan year. Thus corridors for the 2013 plan year are set at 85%/115%. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2013

Each participant is assumed to retire at a single retirement age which is entered on Line 22.

Plan Name:	Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America
EIN / PN:	58-2362089 / 001
Plan Sponsor:	Polysius Corp. and Uhde Corporation of America
Valuation Date:	January 1, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Effective date and most recent amendment

The Plan was restated on December 1, 2001. The last amendment reflected herein is Amendment Number 33 effective August 1, 2011.

Plan year

The twelve-month period ending December 31.

Eligibility requirements

1. Completion of one Year of Service.
2. Age 21.
3. Has made a written agreement to make Participant Contributions. Effective January 1, 2006, employee contributions are no longer required.

Years of credited service

1. Years and complete months of service, beginning on Employment Commencement Date.
2. Prior to January 1, 2006, period of Service is granted during which the Employee elected to make contributions.

Accrued benefit

Effective January 1, 2006

One and one-half percent (1.5%) of Final Average Earnings multiplied by the number of Years of Credited Service, prior to January 1, 2006 plus one percent (1.0%) of Final Average Earnings multiplied by Years of Credited Service after December 31, 2005.

In no event shall a Participant's Accrued Benefit be less than the Benefit Attributable to Participant Contributions.

Final average compensation

Final average earning is determined based on the highest five consecutive years pay out of the most recent 10 years compensation.

Plan Name: Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America
EIN / PN: 58-2362089 / 001
Plan Sponsor: Polysius Corp. and Uhde Corporation of America
Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Normal retirement benefit

Eligibility: Attainment of age 65.

Annual Annuity Benefit: Accrued Benefit.

Late retirement

Eligibility: Any age after attaining Normal Retirement Age.

Annual Annuity Benefit: Accrued Benefit using continued Years of Service and Total Annual Compensation.

Early retirement benefit

Eligibility: Attainment of age 55.

Annual Annuity Benefit: Accrued Benefit reduced for early commencement, using the factors from the following table:

Attained Age	Factor	Attained Age	Factor
64	91.6%	59	61.5%
63	84.1%	58	57.2%
62	77.5%	57	53.3%
61	71.5%	56	49.8%
60	66.3%	55	46.6%

Vesting benefits

Eligibility: Completion of at least five Years of Service. A participant will also become vested upon attainment of Early Retirement Age (age 55).

Annual Annuity Benefit: Accrued Benefit payable at Normal Retirement. If eligible, the participant may elect to commence his benefits under the Early Retirement section of the plan. (As early as 55.)

Death benefits

Eligibility: All participants are eligible for Death benefits under the plan.

Benefit: The participant's surviving spouse shall receive the spousal benefit of the 100% joint and contingent benefit based upon the Accrued Benefit at date of death payable at what would have been the participant's Normal Retirement Date. If eligible, the benefit may be paid on a reduced basis on what would have been the participant's earliest Early Retirement Date.

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Plan Sponsor: Polysius Corp. and Uhde Corporation of America
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SCHEDULE SB ATTACHMENTS

Normal form of payment

The Normal Form of Payment is a modified cash refund annuity.

For married participants:

The Normal Form of Payment must be elected with spousal consent. If no election is made, then the form of payment is automatically a joint and 50% contingent annuity with the spouse as the co-pensioner. This form of payment is actuarially equivalent to the Normal Form of Payment.

Forms of payment

Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Available optional forms include a social security adjustment option, a $66\frac{2}{3}\%$ joint and survivor option, a 75% joint and survivor annuity, a 100% joint and survivor annuity, a ten-year certain and life annuity, or (for married participants) a life annuity. Actuarial equivalence is based on an interest rate of $4\frac{1}{2}\%$ and the 1951 Group Annuity Mortality Table with a 6-year setback for the participant and a 1-year setback for the spouse.

Maximum on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective. Increases in the dollar limits are assumed for determining pension cost but not for determining contributions.

Plan participants' contributions

2.25% of Earnings. Effective January 1, 2006, employee contributions are no longer required or allowed.

Future plan changes

No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions.

Changes in plan provisions since last actuarial valuation

There have been no changes in plan provisions since the prior valuation.

Plan Name: Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America
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Valuation Date: January 1, 2013

Retirement Plan for Employees of Polysius Corp. and Uhde Corporation of America

Schedule of Assets Held at End of Year Modified Cash Basis Form 5500, Schedule H, Line 4i EIN 58-2362089, Plan No. 001 December 31, 2013

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Aetna Life Insurance Company	Money Market Insight Fund	<u>\$ 330,619</u>	<u>\$ 330,619</u>

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24 Change in Actuarial Assumptions

The following change in assumptions was made as part of this valuation:

- The expected rate of earnings for purposes of development of the actuarial value of assets as of January 1, 2013 was changed from 8.00% for the 2011 plan year to 7.10% for the 2012 plan year. The expected rate of earnings for the 2013 plan year is 7.20%.

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