Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
THE KELLER TECHNOLOGY CORPORATION PENSION RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 05/01/1961

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

KELLER TECHNOLOGY CORPORATION

P.O. BOX 103
BUFFALO, NY 14217-0103

2b Employer Identification Number (EIN)
16-0719390

2c Sponsor's telephone number
716-213-1255

2d Business code (see instructions)
333200

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	DANIEL J. DIRRIGL, CFO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2014	DANIEL J. DIRRIGL, CFO
	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 [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

3b Administrator's EIN

3c Administrator's telephone number

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**	383
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**	172
b	Retired or separated participants receiving benefits	**6b**	102
c	Other retired or separated participants entitled to future benefits	**6c**	68
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	342
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	26
f	Total. Add lines **6d** and **6e**.	**6f**	368
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	18
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:
1B

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)** [X] 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)** [X] 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)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [X] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

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

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

A Name of plan
THE KELLER TECHNOLOGY CORPORATION PENSION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
KELLER TECHNOLOGY CORPORATION

D Employer Identification Number (EIN)
16-0719390

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2013

2 Assets:

a Market value	**2a**	14892255
b Actuarial value	**2b**	14584398

3 Funding target/participant count breakdown:

		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	**3a**	119	5416398
b For terminated vested participants	**3b**	59	1028809
c For active participants:			
(1) Non-vested benefits	**3c(1)**		587894
(2) Vested benefits	**3c(2)**		7346328
(3) Total active	**3c(3)**	207	7934222
d Total	**3d**	385	14379429

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

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	
5 Effective interest rate	**5**	6.33 %
6 Target normal cost	**6**	486518

Statement by Enrolled Actuary

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

SIGN HERE

Signature of actuary

09/25/2014
Date

EMILY C. TADEO
Type or print name of actuary

14-07461
Most recent enrollment number

MERCER
Firm name

585-389-8701
Telephone number (including area code)

70 LINDEN OAKS, SUITE 310
ROCHESTER, NY 14625
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 [ ]

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)	1388115	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	1388115	0
10	Interest on line 9 using prior year's actual return of 14.80 %	205441	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		337
	b Interest on (a) using prior year's effective interest rate of 7.03 % except as otherwise provided (see instructions)		23
	c Total available at beginning of current plan year to add to prefunding balance		360
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	1593556	0

Part III Funding Percentages

14	Funding target attainment percentage	14	90.34 %
15	Adjusted funding target attainment percentage	15	101.42 %
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	103.26 %
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
04/11/2013	217000	0			
07/15/2013	278000	0			
10/15/2013	278000	0			
01/13/2014	278000	0			
05/12/2014	7000	0			
			Totals ► 18(b)	1058000	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	1014679

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] 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:	2nd segment:	3rd segment:	
4.94%	6.15%	6.76 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	63

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**	486518
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	2198487	527632
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	1014150

	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**	1014150
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	1014679

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	529
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)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
THE KELLER TECHNOLOGY CORPORATION PENSION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KELLER TECHNOLOGY CORPORATION

D Employer Identification Number (EIN)
16-0719390

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

MERCER

70 LINDEN OAKS, SUITE 310
ROCHESTER
NEW YORK, NY 14625

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	47331	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

BANK OF AMERICA

231 S. LASALLE STREET
CHICAGO
ILLINOIS, IL 60604

(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?
10	NONE	13090	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

MANNING & NAPIER ADVISORS, INC.

290 WOODCLIFF DRIVE
FAIRPORT
NEW YORK, NY 14450

(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	NONE	33139	Yes [ ] No [X]	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)

KPMG LLP

12 FOUNTAIN PLAZA
BUFFALO
NEW YORK, NY 14202

(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?
10	NONE	13750	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
THE KELLER TECHNOLOGY CORPORATION PENSION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KELLER TECHNOLOGY CORPORATION

D Employer Identification Number (EIN)
16-0719390

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)	197400	285000
(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)	409335	424090
(2) U.S. Government securities	1c(2)	1612837	1314079
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	604995	1115802
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	6374713	8381172
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	5693588	6269116
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(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	14892868	17789259
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 through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	14892868	17789259

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)	1058000	
(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)		1058000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	82	
(B) U.S. Government securities	2b(1)(B)	68169	
(C) Corporate debt instruments	2b(1)(C)	23546	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		91797
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	685	
(B) Common stock	2b(2)(B)	87081	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	175691	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		263457
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	14639456	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	13626495	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		1012961
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	1093600	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		1093600

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		180153
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		3699968
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	663454	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		663454
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)	61081	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	46229	
(4) Other	2i(4)	32813	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		140123
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		803577
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		2896391
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)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: KPMG **(2)** EIN: 13-5565207

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:

		Yes	No	Amount
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.)	4a		X	
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.)	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.)	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.)	4d		X	
e	Was this plan covered by a fidelity bond?	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?	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?	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?	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.)	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.)	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?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	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.

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

A Name of plan
THE KELLER TECHNOLOGY CORPORATION PENSION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KELLER TECHNOLOGY CORPORATION

D Employer Identification Number (EIN)
16-0719390

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 16-0379101

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** 0

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☒ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☒ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☒ **No**

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

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):



KELLER TECHNOLOGY CORPORATION
PENSION RETIREMENT PLAN

Financial Statements and Supplemental Schedules
(Modified Cash Basis)

December 31, 2013 and 2012

(With Independent Auditors' Report Thereon)

KELLER TECHNOLOGY CORPORATION
PENSION RETIREMENT PLAN

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Note: Certain supplemental schedules specified by the Employee Retirement Income Security Act of 1974 (ERISA) are not applicable and have been omitted.

KPMG LLP
12 Fountain Plaza, Suite 601
Buffalo, NY 14202

Independent Auditors' Report

The Retirement Committee
Keller Technology Corporation
Pension Retirement Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements (modified cash basis) of Keller Technology Corporation Pension Retirement Plan (the Plan), which comprise the statements of net assets available for plan benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for plan benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in note 2(a); 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in note 4, which was certified by Bank of America, the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2013 and 2012, and for the years then ended, that the information provided to the plan administrator by the custodian is complete and accurate.

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 (modified cash basis).

KPMG LLP is a Delaware limited liability partnership, the U.S. member firm of KPMG International Cooperative ("KPMG International"), a Swiss entity.

Basis of Accounting

We draw our attention to note 2(a) of the financial statements, which describes the basis of accounting. The financial statements are prepared on a modified cash basis of accounting, which is a basis of accounting other than U.S. generally accepted accounting principles. Our opinion is not modified with respect to this matter.

Other Matter

The supplemental schedules, Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2013 and Schedule H, line 4j – Schedule of 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 the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

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 custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

KPMG LLP

October 14, 2014

KELLER TECHNOLOGY CORPORATION
PENSION RETIREMENT PLAN

Statements of Net Assets Available for Plan Benefits
(Modified Cash Basis)

December 31, 2013 and 2012

	2013	2012
Investments, at fair value	$ 17,504,259	14,695,468
Sponsor contribution receivable	285,000	197,400
Net assets available for plan benefits	$ 17,789,259	14,892,868

See accompanying notes to financial statements (modified cash basis).

KELLER TECHNOLOGY CORPORATION
PENSION RETIREMENT PLAN

Statements of Changes in Net Assets Available for Plan Benefits
(Modified Cash Basis)

Years ended December 31, 2013 and 2012

	2013	2012
Additions to net assets available for plan benefits attributed to:		
Investment income:		
Net appreciation in fair value of investments	$ 2,286,714	1,602,472
Interest	91,797	61,328
Dividends	263,457	272,184
Total investment income	2,641,968	1,935,984
Sponsor contributions	1,058,000	903,400
Total additions	3,699,968	2,839,384
Deductions from net assets available for plan benefits attributed to:		
Benefits paid to participants	663,454	630,403
Administrative expenses	140,123	116,503
Total deductions	803,577	746,906
Net increase in net assets available for plan benefits	2,896,391	2,092,478
Net assets available for plan benefits:		
Beginning of year	14,892,868	12,800,390
End of year	$ 17,789,259	14,892,868

See accompanying notes to financial statements (modified cash basis).

(1) Description of Plan

The following brief description of the Keller Technology Corporation Pension Retirement Plan (the Plan), formerly the Keller Technology Corporation Retirement Plan for Shop Employees, is presented for general informational purposes only. Participants should refer to the Plan document for more complete information.

(a) General

The Plan, sponsored by Keller Technology Corporation, is a noncontributory defined benefit retirement plan covering eligible employees of Keller Technology Corporation. Effective July 1, 2006, the Plan was amended to include its subsidiary, Keller New York, LLC (collectively, the Company or Sponsor). Each employee becomes eligible to be a participant on the first day of the month coinciding with or next following the date on which the Employee is first employed. Effective January 1, 2014, the Plan was amended to exclude employees first employed, or who are re-employed, by the Company on or after January 1, 2014.

The Plan maintains two distinct benefit formulas. The "Office Employees" benefit formula applies to all salaried employees and certain clerical and engineering personnel previously covered under the Keller Technology Corporation Retirement Plan for Office Employees. The "Shop Employees" benefit formula applies to employees who receive compensation on an hourly basis (other than certain clerical and engineering personnel).

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended, and is insured by the Pension Benefit Guaranty Corporation (PBGC).

(b) Retirement Benefits

Normal retirement under the Plan is age 65. The Plan permits early retirement with reduced benefits beginning at age 55 and completion of 10 years of service. The Plan also permits early retirement with no penalty if the participant has attained age 62 and 30 years of service. Participants may elect to receive pension benefits in the form of either a single life annuity, a joint and survivor annuity, or a 10-year certain and life annuity.

An office employee's annual retirement benefit is equal to three-quarters of 1% of annual salary as of May 1, 1988 for each year of credited service rendered prior to May 1, 1988 and 1% of annual salary for each year of credited service rendered after May 1, 1988.

A shop employee's annual retirement benefit is equal to $25 per month for each year of credited service.

(c) Vesting

Benefits vest 100% upon the earlier of attaining age 65 (as an active employee) or the completion of five years of credited service.

(Continued)

(d) Funding Policy

The Company makes annual contributions to the Plan sufficient to provide assets to fund retirement benefits. Participants are not permitted to make contributions to the Plan. The actual amounts contributed to the Plan each year are determined after giving consideration to (1) funding recommendations contained in annual actuarial valuations of the Plan by the independent consulting actuaries; (2) the maximum amount permitted by law or regulation as a federal income tax deduction; and (3) the minimum amount certified by the actuaries as necessary during any Plan year to avoid an accumulated funding deficiency as defined by ERISA. Sufficient contributions were made to meet the minimum funding requirements of ERISA for the years ended December 31, 2013 and 2012.

(e) Death and Disability Benefits

If a vested participant dies before retirement, the surviving spouse is entitled to receive a reduced monthly pension commencing at the earliest date the participant could have otherwise retired. Active participants who become totally disabled after age 45 with 10 years vesting service receive annual disability benefits that are equal to the normal retirement benefits they have accumulated as of the time they become disabled.

(2) Summary of Significant Accounting Policies

(a) Basis of Presentation

The accompanying financial statements and supplemental schedules have been prepared on a modified cash basis of accounting. Under the modified cash basis, accrual accounting is used except for interest and dividend income, which is recorded when received, and administrative expenses, which are recorded when paid. Although a modified cash basis of accounting represents a departure from U.S. generally accepted accounting principles (U.S. GAAP), it is an allowable method of accounting for employee benefit plans filing under the reporting requirements of ERISA.

(b) Investment Valuation and Income Recognition

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

Net appreciation in fair value of investments is reflected in the statements of changes in net assets available for plan benefits and includes realized gains and losses on investments bought and sold and the change in unrealized gains and losses from one period to the next. Purchases and sales of securities are recorded on a trade-date basis. Acquisition costs are included in the cost of investments purchased, and sales are recorded net of selling expenses.

(c) Administrative Expenses

Administrative expenses paid by the Plan consist of various professional and custodian fees.

(Continued)

(d) Benefit Payments

Benefit payments to participants are recorded when paid.

(e) Risks and Uncertainties

Plan contributions and the actuarial present value of accumulated plan benefits are prepared based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Investments are exposed to various risks, such as interest rate, market, and credit. Due to uncertainties inherent in the estimation and assumption processes and the level of uncertainty related to changes in the required contributions, the accumulated plan benefits, and the fair value of investments, it is at least reasonably possible that changes in these estimates and assumptions in the near term would materially affect the amounts reported in the financial statements.

The plan's investments may indirectly invest in securities with contractual cash flows, such as asset backed securities, collateralized mortgage obligations and commercial mortgage backed securities, including securities backed by subprime mortgage loans. The value, liquidity, and related income of these securities are sensitive to changes in economic conditions, including real estate value, delinquencies of defaults, or both, and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates.

(f) Use of Estimates

The preparation of financial statements requires the Plan administrator to make estimates and assumptions that affect the reported amounts of net assets available for plan benefits, changes in those net assets, the actuarial present value of accumulated plan benefits and changes in those benefits, and contingent liabilities at the date of the financial statements. Actual results could differ from those estimates.

(3) Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (1) retired or terminated employees or their beneficiaries, (2) beneficiaries of employees who have died, and (3) active employees or their beneficiaries. Benefits payable under all circumstances (retirement, death, disability, and termination of employment) are included to the extent they are deemed attributable to service rendered to the valuation date.

(Continued)

The actuarial present value of accumulated plan benefits was determined by the Plan's independent consulting actuaries Mercer Human Resource Consulting using the Unit Credit method. The present value of each active participant's accumulated benefit at the assumed retirement age is calculated based on certain actuarial assumptions. The significant actuarial assumptions used in the valuations as of December 31 are as follows:

	2013	2012
Mortality table	RP-2000 projected to 2020	RP-2000 projected to 2017
Retirement ages	Ages 55 – 65	Ages 55 – 65
Interest rate	7.69%	8.00%

The actuarial present value of accumulated plan benefits as of December 31 is as follows:

		2013	2012
Vested benefits:			
Participants currently receiving payments	$	6,158,050	4,741,933
Other participants		6,779,155	6,744,137
		12,937,205	11,486,070
Nonvested benefits		404,976	483,564
Total actuarial present value of accumulated plan benefits	$	13,342,181	11,969,634

The change in the actuarial present value of accumulated plan benefits for the years ended December 31 is as follows:

		2013	2012
Actuarial present value of accumulated plan benefits at beginning of year	$	11,969,634	11,497,697
Increase during the year attributable to:			
Benefits accumulated and actuarial experience		436,258	209,841
Interest due to the decrease in the discount period		928,821	892,499
Benefits paid		(663,454)	(630,403)
Change in actuarial assumptions		670,922	—
Net increase		1,372,547	471,937
Actuarial present value of accumulated plan benefits at end of year	$	13,342,181	11,969,634

(Continued)

(4) Investments and Information Certified by the Plan's Custodian

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information that was prepared by or derived from information certified by Bank of America, the plan's custodian, except for comparing such information certified by the custodian to information included in the Plan's financial statements and supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and supplemental Schedule H, Line 4j – Schedule of Reportable Transactions:

		2013	2012
Investments:			
Common stocks	$	8,381,172	6,374,713
U.S. government and agency securities		1,314,079	1,612,837
Corporate bonds		1,115,802	604,995
Other investments		143,752	145,759
Mutual funds		6,125,364	5,547,829
Money market fund		424,090	409,335
	$	17,504,259	14,695,468

The custodian also certified to the completeness and accuracy of $2,286,714 and $1,602,472 of net appreciation in fair value of investments, $91,797 and $61,328 of interest income, and $263,457 and $272,184 of dividends related to the aforementioned investments for the years ended December 31, 2013 and 2012, respectively. Additionally, all information in the financial statements and supplemental schedules is presented in reliance on those certifications.

Net appreciation (depreciation) in fair value of investments (including investments bought, sold, as well as held during the year) for the years ended December 31 is summarized as follows:

		2013	2012
Common stocks	$	2,097,476	1,068,384
U.S. government and agency securities		(148,816)	(7,553)
Corporate bonds		(5,244)	(7,852)
Other investments		(13,469)	7,515
Mutual funds		356,767	541,978
	$	2,286,714	1,602,472

(Continued)

Individual investments that comprise 5% or more of the Plan's net assets available for plan benefits at either December 31, 2013 or 2012 are as follows:

		2013	2012
Mutual fund – Manning & Napier Core Plus Bond Series	$	2,401,929	2,402,336

(5) Fair Value Measurements

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

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012.

Money market funds and equity securities: Valued at the closing price reported on the active market on which the individual securities are traded.

U.S. government and agency securities: Consist primarily of bonds issued by the U.S. Treasury and mortgage pass-through agencies such as the Federal Home Loan Mortgage Corporation and the Federal

(Continued)

National Mortgage Association. U.S. Treasury securities are valued based on unadjusted market prices. U.S. agency securities are comprised of two main categories consisting of agency issued debt and mortgage pass-throughs. Noncallable agency issued debt securities are generally valued using quoted market prices. Callable agency issued debt securities are valued by benchmarking model-derived prices to quoted market prices and trade data for identical or comparable securities. Mortgage pass-throughs include To-be-announced (TBA) securities and mortgage pass-through pools. TBA securities are generally valued using quoted market prices or are benchmarked thereto. Fair value of mortgage pass-through pools are model driven with respect to spreads of the comparable TBA security. Actively traded noncallable agency issued debt securities and TBA securities are categorized in Level 1 of the fair value hierarchy. Callable agency issued debt securities and mortgage pass-through certificates are generally categorized in Level 2 of the fair value hierarchy.

Corporate bonds: Valued using dealer quotes and live trading systems. If quoted prices are readily available, fair values are determined using matrix pricing models, or other model-based valuation techniques such as market pricing spreads, credit information, callable features, cash flows, the U.S. Treasury yield curve, trade execution data, default rates, and the securities' terms and conditions, among other factors.

Mutual funds: Valued at the net asset value (NAV) of shares held by the Plan at year-end.

Other investments: Valued at the closing price reported on the active market on which the individual securities are traded. Consist primarily of publicly traded real estate investment trusts (REIT) that specialize in various real estate sectors.

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.

(Continued)

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

	December 31, 2013			
	Level 1	Level 2	Level 3	Total
Common stocks	$ 8,381,172	—	—	8,381,172
U.S. government and agency securities	—	1,314,079	—	1,314,079
Corporate bonds	—	1,115,802	—	1,115,802
Other investments	143,752	—	—	143,752
Mutual funds:				
Large cap equity funds	923,031	—	—	923,031
Small cap equity funds	590,376	—	—	590,376
Fixed income funds	3,360,680	—	—	3,360,680
International equity funds	904,662	—	—	904,662
Real estate fund	346,615	—	—	346,615
Money market fund	424,090	—	—	424,090
Total investments	$ 15,074,378	2,429,881	—	17,504,259

	December 31, 2012			
	Level 1	Level 2	Level 3	Total
Common stocks	$ 6,374,713	—	—	6,374,713
U.S. government and agency securities	614,665	998,172	—	1,612,837
Corporate bonds	—	604,995	—	604,995
Other investments	145,759	—	—	145,759
Mutual funds:				
Large cap equity funds	1,336,852	—	—	1,336,852
Small cap equity funds	479,705	—	—	479,705
Fixed income funds	2,858,218	—	—	2,858,218
International equity funds	535,447	—	—	535,447
Real estate fund	337,607	—	—	337,607
Money market fund	409,335	—	—	409,335
Total investments	$ 13,092,301	1,603,167	—	14,695,468

(Continued)

(6) Plan Termination

Although it has not expressed any intention to do so, the Company has the right to terminate the Plan subject to the provisions of ERISA. In the event of termination, the net assets of the Plan will be allocated to participants as prescribed by ERISA, generally to provide the following benefits in the order indicated:

(a) Benefits attributable to employee contributions (if any) taking into account those paid out before termination.

(b) Annuity benefits that former employees or their beneficiaries have been receiving for the past three years, or would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.

(c) Other vested benefits insured by the PBGC, a U.S. government agency, up to the applicable limitations discussed below.

(d) All other nonforfeitable benefits under the Plan.

(e) All other benefits of the Plan.

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

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits and may also depend on the financial condition of the Plan sponsor and on the level of benefits guaranteed by the PBGC.

(7) Related-Party Transactions

Fees paid by the Plan to Bank of America, custodian of the Plan, for services amounted to $13,090 and $12,114 for the years ended December 31, 2013 and 2012, respectively.

(Continued)

(8) Federal Income Taxes

The Plan has received a favorable determination letter dated April 16, 2012 from the Internal Revenue Service indicating that the Plan meets the requirements of Sections 401(a) and 501(a) of the Internal Revenue Code and is exempt from federal income taxes. The Plan has been amended subsequently; however, the Plan administrator believes that the Plan is currently designed and being operated in compliance with application requirements of the Internal Revenue Code.

U.S. GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2009.

(9) Subsequent Events

In connection with the preparation of the financial statements, the Plan Administrator has evaluated subsequent events after December 31, 2013 through October 14, 2014, which was the date the financial statements were available to be issued, and has concluded that no additional disclosures were required.

KELLER TECHNOLOGY CORPORATION
PENSION RETIREMENT PLAN

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

December 31, 2013

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Common stocks:			
	D.R. Horton, Inc.	2,880 Shares	$ 58,168	64,282
	Disney, Walt Company	1,560 Shares	44,245	119,184
	DirectTV	3,900 Shares	184,079	269,334
	Lin Media LLC	1,520 Shares	28,278	43,639
	Lululemon Athletica Inc.	2,010 Shares	129,105	118,650
	McGraw Hills Companies Inc.	1,560 Shares	81,005	121,992
	Accor	2,220 Shares	69,158	104,925
	Nexstar Broadcasting Group, Inc.	710 Shares	27,212	39,568
	Sinclair Broadcasting Group, Inc.	1,850 Shares	53,979	66,101
	Starz	4,540 Shares	102,520	132,750
	Time Warner, Inc.	3,420 Shares	103,145	238,442
	Tribune Company New	890 Shares	55,160	68,886
	Twenty-First Century Fox	6,920 Shares	153,984	243,376
	Viacom Inc.	3,320 Shares	188,580	289,969
	Yum Brands, Inc.	1,170 Shares	79,004	88,464
	Ambev SA	11,700 Shares	79,757	85,995
	Imperial Tobacco Group PLC	3,730 Shares	132,533	144,375
	Annheuser-Busch Inbev NV	1,700 Shares	149,211	180,983
	Kraft Foods Group, Inc.	1,300 Shares	40,679	70,083
	Nestle SA	3,580 Shares	237,527	259,533
	Unilever PLC Sponsored ADR	3,927 Shares	102,544	161,792
	Weatherford International Ltd.	9,950 Shares	158,705	154,126
	Apache Corporation	600 Shares	55,216	51,564
	Baker Hughes Inc.	3,330 Shares	143,880	184,016
	Cameron International Corp.	3,300 Shares	187,683	196,449
	Eog Res, Inc.	420 Shares	44,176	70,493
	Hess Corp.	7,100 Shares	359,759	589,300
	Range Res. Corporation	1,100 Shares	67,015	92,741
	Schlumberger Ltd.	1,990 Shares	134,083	179,319
	Realogy Holdings Corp.	2,420 Shares	103,828	119,714
	Qiagen N. V.	3,270 Shares	57,538	77,859
	Becton Dickinson & Co.	1,160 Shares	81,655	128,168
	Johnson & Johnson	3,760 Shares	75,318	209,583
	Cerner Corp.	2,060 Shares	142,282	188,675
	C H Robinson Worldwide Inc.	2,690 Shares	146,532	156,962
	Caterpillar Inc.	1,490 Shares	123,573	135,307
	General Electric Co.	6,530 Shares	156,624	183,036
	Joy Global Inc.	1,430 Shares	75,800	83,641
	Teleflex Inc.	670 Shares	51,815	62,886
	Apple Inc.	380 Shares	159,406	213,188
	EMC Corp.	15,800 Shares	324,038	397,370
	EBAY Inc.	2,960 Shares	149,788	162,400
	Electronic Arts, Incorporated	12,030 Shares	276,537	275,968
	Google Inc.	180 Shares	88,330	201,728
	Juniper Networks Inc.	15,000 Shares	282,976	338,550
	Quallcomm Inc.	3,620 Shares	206,552	268,785
	Verifone Systmes Inc.	3,130 Shares	81,156	83,947
	Alcoa Inc.	28,920 Shares	252,336	307,420
	Syngenta AG	200 Shares	60,731	79,879
	Monsanto Company	1,530 Shares	98,945	178,321
	Peabody Energy Corp.	4,990 Shares	96,177	97,454
			6,342,327	8,381,172

(Continued)

KELLER TECHNOLOGY CORPORATION
PENSION RETIREMENT PLAN

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

December 31, 2013

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	U.S. government and agency securities:			
	Federal Home Loan Mortgage Corporation	$318,000 par value, 1.625% due 10/26/15	$ 326,080	324,948
	Federal Home Loan Mortgage Corporation	$250,785 par value, 3.50% due 6/1/43	259,563	249,117
	Federal Home Loan Mortgage Corporation	$259,546 par value, 4.50% due 12/1/39	274,348	274,861
	Federal National Mortgage Association	$162,771 par value, 3.00% due 4/1/27	169,639	166,291
	Federal National Mortgage Association	$135,543 par value, 3.00% due 7/1/43	136,051	128,834
	Federal National Mortgage Association	$134,093 par value, 6.00% due 8/1/37	37,077	37,738
	Federal National Mortgage Association	$145,990 par value, 2.5% due 2/1/43	140,173	132,290
			1,342,931	1,314,079
	Corporate bonds:			
	Bank of America Corporation	$35,000 par value, 3.75% due 7/12/16	36,906	37,209
	Caterpillar Financial Services Corporation	$65,000 par value, 2.05% due 8/1/16	67,676	66,725
	Citigroup Inc.	$35,000 par value, 3.953% due 6/5/16	37,039	37,237
	Comcast Corporation	$55,000 par value, 6.50% due 1/15/17	66,612	63,008
	General Electric Capital Corporation	$80,000 par value, 1.5% due 7/12/16	79,974	80,846
	Goldman Sachs Group Inc.	$185,000 par value, 3.625% due 2/7/16	193,634	194,154
	Home Depot Inc.	$60,000 par value, 5.40% due 3/1/16	69,563	65,813
	JPMorgan Chase & Company	$150,000 par value, 3.15% due 7/5/16	156,674	157,257
	Morgan Stanley	$195,000 par value, 1.75% due 2/25/16	194,199	197,617
	Verizon Communications Inc.	$65,000 par value, 2.0% due 11/1/16	67,773	66,323
	Wells Fargo & Company	$75,000 par value, 2.625% due 12/15/16	77,995	78,546
	Western Union Company	$70,000 par value, 2.875% due 12/10/17	69,654	71,067
			1,117,699	1,115,802
	Other investments:			
	Alexandria Real Estate Equity Series, Inc.	480 Shares	30,936	30,538
	Biomed Realty Trust Inc.	1,440 Shares	24,744	26,093
	Corporate Office Properties Trust, Inc.	1,170 Shares	30,118	27,717
	Digital Realty Trust, Inc.	490 Shares	27,736	24,069
	Dupont Fabros Technology Inc.	1,430 Shares	30,909	35,335
			144,443	143,752
	Mutual funds:			
*	Manning & Napier:			
	High Yield Global Fixed Income Series	47,400 Shares	473,428	470,206
	High Yield Bond Series	45,916 Shares	484,273	488,545
	Core Plus Bond Series	225,533 Shares	2,304,394	2,401,929
	Emerging Markets Series	15,018 Shares	152,659	171,203
	Inflation Focus Equity Series	13,638 Shares	138,271	163,386
	New Real Estate Series	26,022 Shares	295,654	346,615
	Small Capital Series Fund	34,500 Shares	359,785	419,173
	Technology Series Fund	27,718 Shares	231,443	395,806
	International Series Fund	64,669 Shares	608,148	640,871
	World Opportunity Series Fund	29,148 Shares	235,936	263,791
	Life Science Series Fund	28,248 Shares	327,731	363,839
			5,611,722	6,125,364
	Money market fund:			
*	Bank of America Government Plus Reserves Institutional Capital G Trust Class	409,335 Shares	424,090	424,090
			424,090	424,090
			$ 14,983,212	17,504,259

* Denotes a party-in-interest.

See accompanying independent auditors' report.

KELLER TECHNOLOGY CORPORATION
PENSION RETIREMENT PLAN

Schedule H, Line 4j – Schedule of Reportable Transactions

Year ended December 31, 2013

(a) Identity of party involved	(b) Description of asset	Type of transaction	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expenses incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Bank of America Government Plus Reserves Institutional Capital**	Money market fund	Purchase	$ 6,706,789	—	—	—	6,706,789	6,706,789	—
Bank of America Government Plus Reserves Institutional Capital**	Money market fund	Sale	—	6,692,033	—	—	6,692,033	6,692,033	—

** Series of transactions

See accompanying independent auditors' report.

Schedule SB, line 22 — Description of Weighted Average Retirement Age

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below. The average retirement age is 63.

(A) Retirement age	(B) Retirement Percent	(C) Lx	(D) Number of employees expected to retire (B) x (C)	(E) (A) x (D)
55	1.0%	10,000.00	100.00	5,500.00
56	1.0%	9,900.00	99.00	5,544.00
57	1.0%	9,801.00	98.01	5,586.57
58	7.5%	9,702.99	727.72	42,208.01
59	7.5%	8,975.27	673.14	39,715.55
60	7.5%	8,302.12	622.66	37,359.54
61	7.5%	7,679.46	575.96	35,133.54
62	15.0%	7,103.50	1,065.53	66,062.57
63	25.0%	6,037.98	1509.49	95,098.13
64	50.0%	4,528.48	2,264.24	144,911.44
65	50.0%	2,264.24	1,132.12	73,587.84
66	50.0%	1,132.12	566.06	37,359.98
67	50.0%	566.06	283.03	18,963.02
68	50.0%	283.03	141.52	9,623.03
69	50.0%	141.52	70.76	4,882.27
70	100.0%	70.76	70.76	4,953.03
Total			10,000.00	626,489
Average				62.65

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

Actuarial Assumptions for January 1, 2013 Funding Valuation

Discount rate sponsor elections

• Segment rates or full yield curve	Segment	
• Look-back months	4	
	Stabilized rates	**Nonstabilized rates**
• First 5 years	4.94%	1.75%
• Next 15 years	6.15%	4.62%
• Over 20 years	6.76%	5.72%

Mortality sponsor elections

• Healthy participants	Section 430(h)(3) prescribed combined static annuitant and nonannuitant mortality tables. These tables are based on the RP-2000 mortality tables projected with mortality improvement to the valuation year plus 7 and 15 years based on Scale AA.
• Pre-1995 disabilities	Revenue Ruling 96-7 table for participants who became disabled before 1995
• Post-1994 disabilities	Revenue Ruling 96-7 table for participants who became disabled after 1994 and are eligible for Social Security disability benefits

Other economic assumptions

• Salary increases

Attained age	Rate
<35	5.00%
35-40	4.00%
40-45	3.00%
45+	2.50%

• Expected investment return	8.00% per year for years 2011 through 2013
• Expenses	$82,234 added to current year normal cost

Demographic assumptions

• Withdrawal

Attained age	Rate
<25	15%
25-29	10%
30-34	8%
35-39	6%
40-44	5%
45-49	4%
50-54	3%
55+	2%

• Disability incidence	For Shop participants, incidence in accordance with Actuarial Study No. 75 of the Office of the Actuary of the Social Security Administration (1978). For Office employees, 100% of the 1995 UAW rates of disablement.

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

- Retirement age

Attained age	Rate
Under 55	0%
55-57	1%
58-61	7.5%
62	15%
63	25%
64-69	50%
70	100%

- Benefit commencement age for
  - Future vested deferred: 65
  - Current vested deferred: 65
- Spouse assumptions

	Male participants	Female participants
Percentage married	80%	60%
Spouse age difference	3 years younger	3 years older

Form of payment	Single life	50% J&S	100% J&S
• Active retirements	50%	25%	25%
• Future vested deferred	100%	0%	0%
• Future disabilities	100%	0%	0%
• Future deaths	0%	100%	0%
• Current vested deferred	100%	0%	0%

Unpredictable contingent event assumptions: Not applicable

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

Actuarial Methods for Funding

Asset Methods

The asset valuation method is an average of the adjusted market value for each year during the last two years preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110% and no less than 90% of the fair market value, as defined in IRC Section 430.

A characteristic of this asset method is that, over time, it is slightly more likely to produce an actuarial value of assets that is less than the market value of assets than an actuarial value that is greater than the market value.

Participant Methods

Participants or former participants are included or excluded from the valuation as described below:

- **Participants included:** The plan sponsor provides us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities.
- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.
- **Insurance contracts**: The plan does not have any insurance contracts.

Minimum Funding Methods

The funding target for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- The plan's valuation date is the beginning of the plan year.
- An individual's **funding target** is the present value of future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **target normal cost** is the present value of the benefit expected to accrue in the plan year. If multiple decrements are used, the funding target and the target normal cost for an individual is the sum of the component funding targets and target normal costs associated with the various anticipated separation dates.
- This plan provides disability benefits that are only partially based on a participant's accrued benefit or years of service. This benefit is allocated to funding target based on the accrued benefit on the valuation date plus a portion of the excess of the benefit over the accrued benefit multiplied by the ratio of the participant's service at the beginning of the plan year to their service at each decrement age. This benefit is allocated to target normal cost based on the proportionate benefit attributable to the increase in the participant's service and compensation during the plan year.

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

- The plan's **target normal cost** is the sum of the individual target normal costs, and the plan's **funding target** is the sum of the individual funding targets for all participants under the plan.

Schedule SB, Part V — Summary of Plan Provisions

Summary of Major Plan Provisions

Effective date and plan year	Original plan: May 1, 1961 Plan year: January 1
Status of the plan	The plan has ongoing benefit accruals and new employees are eligible to participate in the plan once they satisfy the participation requirements.
Significant events that occurred during the year	None
Definitions	
• Covered employees	All employees are eligible to participate in the Plan upon employment.
• Credited service	Plan years in which 1,000 hours of service have been completed. In the year of Plan entry, transfer to non-covered employment within the Company or retirement, 1/12 of a year of credit is given for each completed month of service if the participant has less than 1,000 hours in such year.
Normal retirement	
• Eligibility	Attainment of age 65.
• Benefit	**Shop Benefit:** Effective January 1, 2007, $25.00 per month for each year of credited service. **Office Benefit:** Past Service: ¾ of 1% of annualized May 1, 1988 salary for each year of credited service to May 1, 1988. Future Service: 1% of annualized salary for each year of credited service.
Early retirement	
• Eligibility	Attainment of age 55 and completion of 10 years of vesting service.
• Benefit	Accrued benefit reduced by ½ of 1% for each month retirement precedes normal retirement age. Effective January 1, 1992, benefit is unreduced for participants who have attained age 62 and completed 30 years of vesting service. Effective January 1, 2001, benefit is unreduced for participants who have attained age 61 and completed 32 years of service, age 60 and 34 years of service, age 59 and 36 years of service, etc. Effective January 1, 2004, benefit is reduced by ½ of 1% for each month retirement precedes age 62 for participants who have completed at least thirty (30) years of service.
Late retirement	
• Eligibility	Members can postpone retirement beyond age 65.
• Benefit	Calculated as for normal retirement based on credited service and salary to actual retirement date.
Deferred vested	
• Eligibility	100% vested upon completion of 5 years of vesting service.

Schedule SB, Part V — Summary of Plan Provisions

Disability	
• Eligibility	Total disability after attainment of age 45 with 10 years of vesting service and eligibility for Social Security disability payments.
• Benefit	Accrued benefit, unreduced.
Death Benefits	
• Pre-retirement benefit	A life annuity is payable to the surviving spouse of a member whose death occurs after becoming vested, but prior to retirement. The amount payable to the surviving spouse is 50% of the member's accrued benefit reduced for early retirement and joint and survivor option election. Benefits commence at the earliest date the member could have retired, had he survived, under the Plan.
• Post-retirement benefit	None other than the benefit available under selected optional form.
Form of benefits	
• Automatic form for unmarried participants	Normal form of benefits is life annuity, subject to Qualified Joint and Survivor Annuity requirements applicable to married members.
• Automatic form for married participants	At retirement a member's benefit will be paid in the form of a reduced joint and 50% survivor optional benefit with his spouse as contingent annuitant unless elected otherwise by the member.
• Optional forms	Optional forms available at retirement include a 10-Year Certain and Continuous Option, a Life Annuity Option and Contingent Annuitant Options, and are provided on an actuarially equivalent basis.
• Optional form conversion factors	Interest – 5.00% per annum. Mortality – A fixed blend of 50% of the unloaded male mortality rates and 50% of the unloaded female mortality rates underlying the mortality rates in the 1994 Group Annuity Reserving Table (94 GAR) projected to 2002 for Participants, Spouses and other Joint Annuitants.
Miscellaneous	
• Maximum compensation	Compensation for any 12-month period used to determine accrued benefits may not exceed the limits in IRC Section 401(a)(17) for the calendar year in which the 12-month period begins. This limit is indexed annually. For 2013, the limit is $255,000.
• Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2013, the limit is $205,000.

Schedule SB, Part V — Summary of Plan Provisions

Benefits Included or Excluded

Unless noted below, all benefits provided by the plan, as restated and amended through Amendment #10, are included in this valuation.

- **Most recent plan amendments included:** Amendment #10 was effective April 30, 2012 and is included because it was adopted by the valuation date and is effective by the end of the plan year.
- **Plan amendments excluded:** None
- **Late retirement increases:**
  - *Active participants:* The plan provides benefit suspension notices to participants who work beyond normal retirement; therefore, late retirement actuarial increases only apply to participants who defer retirement beyond age 70½. This valuation includes increases for current participants over age 70.
  - *Deferred vested participants:* Current deferred vested participants over normal retirement age are valued including the late retirement actuarial increase.
- **Shutdown benefits:** We are not aware of any corporate actions that would create shutdown benefits; therefore, they are excluded.
- **Internal Revenue Code limitations:** The limitations of Internal Revenue Code Section 415(b) and 401(a)(17) have been incorporated into our calculations.
- **IRC Section 416 rules for top-heavy plans:** We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60% of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy benefit accruals.
- **Benefit restrictions:** Benefit restrictions (if applicable) are ignored in this valuation.
- **IRC Section 436 benefit restrictions:**
  - *Unpredictable contingent event benefits:* This valuation excludes restricted contingent event benefits that occurred before the valuation date but includes contingent event benefits which are expected to occur on or after the valuation date regardless of anticipated funding-based limitations.
  - *Plan amendments:* See above.
  - *Prohibited payments:* Limitations on prohibited benefits (if any) are reflected for annuity starting dates before the valuation date but are ignored for annuity starting dates on or after the valuation date.
  - *Benefit accruals:* The plan's funding target does not reflect any limitation on benefit accruals. The target normal cost does not reflect any limitation on benefit accruals.
- **Scheduled benefit increases**: Scheduled benefit increases effective after the end of the current plan year are excluded from minimum funding requirements.
- **Unpredictable contingent event benefits:** The plan does not have any unpredictable contingent event benefits.

Plan Provision Changes Since Prior Valuation

Maximum compensation amounts and maximum benefit amounts under IRS rules were updated from 2012 to 2013.

Schedule SB, line 24 — Change in Actuarial Assumptions

- Interest discounts and mortality rates were updated from 2012 to 2013 in accordance with PPA.
- The expense component of normal cost increased from $0 to $82,234, based on the expectation that the plan sponsor will pay certain plan-related expenses from the trust for 2013.

Schedule SB, line 26 — Schedule of Active Participant Data

Attained age	Years of credited service										
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & up	Total
Under 25	6	6									12
25-29	3	6	1								10
30-34	1	7	7	1	1						17
35-39	4	4	3	3	2						16
40-44	3	6	4	4	6						23
45-49		3	4	3	4	3	1				18
50-54		7	5	1	7	1	4	9			34
55-59	1	6	6	2	8	1	6	11	9		50
60-64		2	2	4		1		4	2	2	17
65-69				3	2		1	1		1	8
70 & up										2	2
Total	18	47	32	21	30	6	12	25	11	5	207

In each cell, the number is the count of active participants for each age/service combination. Average pay is not shown for plans with less than 1,000 active participants.

Schedule SB, line 32 — Schedule of Amortization Bases

The total shortfall amortization charge is the sum of the individual shortfall amortization installment for each plan year covered under PPA. Although an individual shortfall amortization installment can be negative, the combined shortfall amortization charge cannot be less than $0.

Shortfall bases					
Year established		Outstanding balance	Years remaining		2013 Installment
2010	$	1,106,757	4	$	245,841
2011		1,470,926	5		281,791
Total	$	2,198,487		$	527,632

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

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
KELLER TECHNOLOGY CORPORATION PENSION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
KELLER TECHNOLOGY CORPORATION

D Employer Identification Number (EIN)
16-0719390

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2013

2 Assets:

a Market value	2a	14892255
b Actuarial value	2b	14584398

3 Funding target/participant count breakdown:

		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	119	5416398
b For terminated vested participants	3b	59	1028809
c For active participants:			
(1) Non-vested benefits	3c(1)		587894
(2) Vested benefits	3c(2)		7346328
(3) Total active	3c(3)	207	7934222
d Total	3d	385	14379429

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

a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5 Effective interest rate	5	6.33%
6 Target normal cost	6	486518

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

Emily Taddeo
Signature of actuary

9/25/2014
Date

EMILY C. TADDEO
Type or print name of actuary

1407461
Most recent enrollment number

MERCER
Firm name

585-389-8701
Telephone number (including area code)

70 LINDEN OAKS, SUITE 310
ROCHESTER NY 14625
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 [ ]

Part II Beginning of Year Carryover Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	1388115	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	1388115	0
10	Interest on line 9 using prior year's actual return of 14.80%	205441	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		337
	b Interest on (a) using prior year's effective interest rate of 7.03% except as otherwise provided (see instructions)		24
	c Total available at beginning of current plan year to add to prefunding balance		361
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	1593556	0

Part III Funding Percentages

14	Funding target attainment percentage	14	90.34%
15	Adjusted funding target attainment percentage	15	101.42%
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	103.26%
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
04/11/2013	217000	0			
07/15/2013	278000	0			
10/15/2013	278000	0			
01/13/2014	278000	0			
05/12/2014	7000	0			
			Totals ▶ 18(b)	1058000	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	1014679

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If 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:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
	4.94%	6.15%	6.76%	

b Applicable month (enter code)	21b	4
22 Weighted average retirement age	22	63

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	486518
b Excess assets, if applicable, but not greater than line 31a	31b	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	2198487	527632
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	1014150

	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	1014150
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1014679
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	38a	529
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	

KELLER TECHNOLOGY CORPORATION
PENSION RETIREMENT PLAN

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

December 31, 2013

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Common stocks:			
	D.R. Horton, Inc.	2,880 Shares	$ 58,168	64,282
	Disney, Walt Company	1,560 Shares	44,245	119,184
	DirectTV	3,900 Shares	184,079	269,334
	Lin Media LLC	1,520 Shares	28,278	43,639
	Lululemon Athletica Inc.	2,010 Shares	129,105	118,650
	McGraw Hills Companies Inc.	1,560 Shares	81,005	121,992
	Accor	2,220 Shares	69,158	104,925
	Nexstar Broadcasting Group, Inc.	710 Shares	27,212	39,568
	Sinclair Broadcasting Group, Inc.	1,850 Shares	53,979	66,101
	Starz	4,540 Shares	102,520	132,750
	Time Warner, Inc.	3,420 Shares	103,145	238,442
	Tribune Company New	890 Shares	55,160	68,886
	Twenty-First Century Fox	6,920 Shares	153,984	243,376
	Viacom Inc.	3,320 Shares	188,580	289,969
	Yum Brands, Inc.	1,170 Shares	79,004	88,464
	Ambev SA	11,700 Shares	79,757	85,995
	Imperial Tobacco Group PLC	3,730 Shares	132,533	144,375
	Annheuser-Busch Inbev NV	1,700 Shares	149,211	180,983
	Kraft Foods Group, Inc.	1,300 Shares	40,679	70,083
	Nestle SA	3,580 Shares	237,527	259,533
	Unilever PLC Sponsored ADR	3,927 Shares	102,544	161,792
	Weatherford International Ltd.	9,950 Shares	158,705	154,126
	Apache Corporation	600 Shares	55,216	51,564
	Baker Hughes Inc.	3,330 Shares	143,880	184,016
	Cameron International Corp.	3,300 Shares	187,683	196,449
	Eog Res, Inc.	420 Shares	44,176	70,493
	Hess Corp.	7,100 Shares	359,759	589,300
	Range Res. Corporation	1,100 Shares	67,015	92,741
	Schlumberger Ltd.	1,990 Shares	134,083	179,319
	Realogy Holdings Corp.	2,420 Shares	103,828	119,714
	Qiagen N. V.	3,270 Shares	57,538	77,859
	Becton Dickinson & Co.	1,160 Shares	81,655	128,168
	Johnson & Johnson	3,760 Shares	75,318	209,583
	Cerner Corp.	2,060 Shares	142,282	188,675
	C H Robinson Worldwide Inc.	2,690 Shares	146,532	156,962
	Caterpillar Inc.	1,490 Shares	123,573	135,307
	General Electric Co.	6,530 Shares	156,624	183,036
	Joy Global Inc.	1,430 Shares	75,800	83,641
	Teleflex Inc.	670 Shares	51,815	62,886
	Apple Inc.	380 Shares	159,406	213,188
	EMC Corp.	15,800 Shares	324,038	397,370
	EBAY Inc.	2,960 Shares	149,788	162,400
	Electronic Arts, Incorporated	12,030 Shares	276,537	275,968
	Google Inc.	180 Shares	88,330	201,728
	Juniper Networks Inc.	15,000 Shares	282,976	338,550
	Quallcomm Inc.	3,620 Shares	206,552	268,785
	Verifone Systmes Inc.	3,130 Shares	81,156	83,947
	Alcoa Inc.	28,920 Shares	252,336	307,420
	Syngenta AG	200 Shares	60,731	79,879
	Monsanto Company	1,530 Shares	98,945	178,321
	Peabody Energy Corp.	4,990 Shares	96,177	97,454
			6,342,327	8,381,172

(Continued)

KELLER TECHNOLOGY CORPORATION
PENSION RETIREMENT PLAN

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

December 31, 2013

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	U.S. government and agency securities:			
	Federal Home Loan Mortgage Corporation	$318,000 par value, 1.625% due 10/26/15	$ 326,080	324,948
	Federal Home Loan Mortgage Corporation	$250,785 par value, 3.50% due 6/1/43	259,563	249,117
	Federal Home Loan Mortgage Corporation	$259,546 par value, 4.50% due 12/1/39	274,348	274,861
	Federal National Mortgage Association	$162,771 par value, 3.00% due 4/1/27	169,639	166,291
	Federal National Mortgage Association	$135,543 par value, 3.00% due 7/1/43	136,051	128,834
	Federal National Mortgage Association	$134,093 par value, 6.00% due 8/1/37	37,077	37,738
	Federal National Mortgage Association	$145,990 par value, 2.5% due 2/1/43	140,173	132,290
			1,342,931	1,314,079
	Corporate bonds:			
	Bank of America Corporation	$35,000 par value, 3.75% due 7/12/16	36,906	37,209
	Caterpillar Financial Services Corporation	$65,000 par value, 2.05% due 8/1/16	67,676	66,725
	Citigroup Inc.	$35,000 par value, 3.953% due 6/5/16	37,039	37,237
	Comcast Corporation	$55,000 par value, 6.50% due 1/15/17	66,612	63,008
	General Electric Capital Corporation	$80,000 par value, 1.5% due 7/12/16	79,974	80,846
	Goldman Sachs Group Inc.	$185,000 par value, 3.625% due 2/7/16	193,634	194,154
	Home Depot Inc.	$60,000 par value, 5.40% due 3/1/16	69,563	65,813
	JPMorgan Chase & Company	$150,000 par value, 3.15% due 7/5/16	156,674	157,257
	Morgan Stanley	$195,000 par value, 1.75% due 2/25/16	194,199	197,617
	Verizon Communications Inc.	$65,000 par value, 2.0% due 11/1/16	67,773	66,323
	Wells Fargo & Company	$75,000 par value, 2.625% due 12/15/16	77,995	78,546
	Western Union Company	$70,000 par value, 2.875% due 12/10/17	69,654	71,067
			1,117,699	1,115,802
	Other investments:			
	Alexandria Real Estate Equity Series, Inc.	480 Shares	30,936	30,538
	Biomed Realty Trust Inc.	1,440 Shares	24,744	26,093
	Corporate Office Properties Trust, Inc.	1,170 Shares	30,118	27,717
	Digital Realty Trust, Inc.	490 Shares	27,736	24,069
	Dupont Fabros Technology Inc.	1,430 Shares	30,909	35,335
			144,443	143,752
	Mutual funds:			
*	Manning & Napier:			
	High Yield Global Fixed Income Series	47,400 Shares	473,428	470,206
	High Yield Bond Series	45,916 Shares	484,273	488,545
	Core Plus Bond Series	225,533 Shares	2,304,394	2,401,929
	Emerging Markets Series	15,018 Shares	152,659	171,203
	Inflation Focus Equity Series	13,638 Shares	138,271	163,386
	New Real Estate Series	26,022 Shares	295,654	346,615
	Small Capital Series Fund	34,500 Shares	359,785	419,173
	Technology Series Fund	27,718 Shares	231,443	395,806
	International Series Fund	64,669 Shares	608,148	640,871
	World Opportunity Series Fund	29,148 Shares	235,936	263,791
	Life Science Series Fund	28,248 Shares	327,731	363,839
			5,611,722	6,125,364
	Money market fund:			
*	Bank of America Government Plus Reserves Institutional Capital G Trust Class	409,335 Shares	424,090	424,090
			424,090	424,090
			$ 14,983,212	17,504,259

* Denotes a party-in-interest.

See accompanying independent auditors' report.

KELLER TECHNOLOGY CORPORATION
PENSION RETIREMENT PLAN

Schedule H, Line 4j – Schedule of Reportable Transactions

Year ended December 31, 2013

(a) Identity of party involved	(b) Description of asset	Type of transaction	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expenses incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Bank of America Government Plus Reserves Institutional Capital**	Money market fund	Purchase	$ 6,706,789	—	—	—	6,706,789	6,706,789	—
Bank of America Government Plus Reserves Institutional Capital**	Money market fund	Sale	—	6,692,033	—	—	6,692,033	6,692,033	—

** Series of transactions

See accompanying independent auditors' report.