

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

Part II	Basic Plan Information—enter all requested information										
1a Name of plan <u>QUALITOR, INC. MASTER UNION EES' PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>05/14/1999</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>38-3464466</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>248-204-8600</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>336300</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>05/14/1999</u>		2b Employer Identification Number (EIN) <u>38-3464466</u>		2c Sponsor's telephone number <u>248-204-8600</u>		2d Business code (see instructions) <u>336300</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>										
1c Effective date of plan <u>05/14/1999</u>											
2b Employer Identification Number (EIN) <u>38-3464466</u>											
2c Sponsor's telephone number <u>248-204-8600</u>											
2d Business code (see instructions) <u>336300</u>											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>QUALITOR, INC.</u> <u>24800 DENSO DRIVE, SUITE 255</u> <u>SOUTHFIELD, MI 48034</u>											

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	<u>10/15/2014</u>	<u>SCOTT GIBARATZ</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	122
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	19
b Retired or separated participants receiving benefits		6b	38
c Other retired or separated participants entitled to future benefits.....		6c	61
d Subtotal. Add lines 6a , 6b , and 6c		6d	118
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	1
f Total. Add lines 6d and 6e		6f	119
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 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) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 0 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

A Name of plan <u>QUALITOR, INC. MASTER UNION EES' PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>QUALITOR, INC.</u>	D Employer Identification Number (EIN) <u>38-3464466</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2013</u>	
2 Assets:	
a Market value	2a <u>1186059</u>
b Actuarial value	2b <u>1186059</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>34</u> <u>571724</u>
b For terminated vested participants.....	3b <u>69</u> <u>676283</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>13840</u>
(2) Vested benefits	3c(2) <u>112906</u>
(3) Total active.....	3c(3) <u>19</u> <u>126746</u>
d Total.....	3d <u>122</u> <u>1374753</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.78 %</u>
6 Target normal cost	6 <u>14502</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>10/08/2014</u>
Signature of actuary		Date
<u>KATHLEEN E. MANNING, F.S.A.</u>		<u>14-03050</u>
Type or print name of actuary		Most recent enrollment number
<u>MWM CONSULTING GROUP</u>		<u>312-987-9097</u>
Firm name		Telephone number (including area code)
<u>55 E. JACKSON BLVD., SUITE 1000</u> <u>CHICAGO, IL 60604-4466</u>		
Address of the firm		

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>6.16</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		136
b Interest on (a) using prior year's effective interest rate of <u>7.14</u> % except as otherwise provided (see instructions)		10
c Total available at beginning of current plan year to add to prefunding balance		146
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)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	86.27 %
15 Adjusted funding target attainment percentage	15	86.27 %
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	85.14 %
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
04/01/2013	18553	0			
07/12/2013	18553	0			
10/11/2013	18553	0			
01/17/2014	18553	0			
09/12/2014	15500	0			
			Totals ►	18(b)	89712
			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	85001
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

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

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

21 Discount rate:				
a Segment rates:	1st segment: 5.23%	2nd segment: 6.51%	3rd segment: 7.16 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 3
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	14502	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	188694	70376	
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	84878	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....	36	84878	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	85001	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	123	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

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

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013	
A Name of plan QUALITOR, INC. MASTER UNION EES' PENSION PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 QUALITOR, INC.	D Employer Identification Number (EIN) 38-3464466

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>QUALITOR, INC. MASTER UNION EES' PENSION PLAN</u>		B Three-digit plan number (PN) ► <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>QUALITOR, INC.</u>		D Employer Identification Number (EIN) <u>38-3464466</u>

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	38798	34053
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(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)	1148333	1297079
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	1187131	1331132

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1187131	1331132
---	-----------	---------	---------

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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	89712	
(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)		89712

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(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)		111870
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		201582

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	57581	
(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)		57581
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total	2j		57581

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		144001
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: GRANT THORNTON LLP

(2) EIN: 36-6055558

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	
4b		X	

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

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

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

A Name of plan <u>QUALITOR, INC. MASTER UNION EES' PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>QUALITOR, INC.</u>	D Employer Identification Number (EIN) <u>38-3464466</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>31-1148481</u> <u>31-1051736</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>2</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☒ N/A

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Financial Statements and Report of Independent
Certified Public Accountants

**Qualitor, Inc. Master Union Employees' Pension
Plan**

December 31, 2013 and 2012

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Report of Independent Certified Public Accountants

To Participants and Administrator of
Qualitor, Inc. Master Union Employees' Pension Plan

Grant Thornton LLP
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Southfield, MI 48034-2366
T 248.262.1950
F 248.350.3581
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Report on the financial statements

We were engaged to audit the accompanying financial statements of Qualitor, Inc. Master Union Employees' Pension Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, the statement of accumulated plan benefits as of December 31, 2012, the statement of changes in accumulated plan benefits for the year ended December 31, 2012, and the related notes to the financial statements.

Management's responsibility for the financial statements

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

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the 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 certified information described in Note C, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the certifying entities meet the requirements of 29 CFR 2520.103-8. The Plan administrator obtained a certification from this entity as of December 31, 2013 and 2012, and for the years then ended, stating that the certified information provided to the Plan administrator 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.

Supplementary information

The supplemental schedules; Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2013 and Schedule H, Part IV, Line 4j – Schedule of Reportable Transactions for the year ended December 31, 2013, are presented for purposes of additional analysis and are not a required part of the financial statements, but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the 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 certified information described in Note C, 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.

A handwritten signature in cursive script that reads "Grant Thornton LLP".

Southfield, Michigan
October 15, 2014

Qualitor, Inc. Master Union Employees' Pension Plan

Statements of Net Assets Available for Benefits

As of December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Assets		
Investments – at fair value:		
Money market fund	\$ 79,472	\$ -
Collective trust fund	-	139,367
Mutual funds	746,522	1,008,966
Bonds	<u>471,085</u>	<u>-</u>
Total investments	1,297,079	1,148,333
Employer contributions receivable	<u>34,053</u>	<u>38,798</u>
Net assets available for benefits	<u>\$1,331,132</u>	<u>\$1,187,131</u>

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

Qualitor, Inc. Master Union Employees' Pension Plan
Statements of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Additions to net assets:		
Employer contributions	\$ 89,712	\$ 79,855
Investment income:		
Net appreciation of investments	72,441	2,756
Interest and dividend income	<u>39,429</u>	<u>63,910</u>
Total additions	201,582	146,521
Deductions from net assets:		
Benefits paid directly to participants or beneficiaries	(57,581)	(45,211)
Net increase	144,001	101,310
Net assets available for benefits		
Beginning of year	<u>1,187,131</u>	<u>1,085,821</u>
End of year	<u><u>\$1,331,132</u></u>	<u><u>\$1,187,131</u></u>

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

Qualitor, Inc. Master Union Employees' Pension Plan
Statement of Accumulated Plan Benefits
As of December 31, 2013

	<u>2013</u>
Actuarial present value of accumulated plan benefits	
Vested benefits:	
Participants currently receiving payments	\$ 512,921
Other participants	<u>648,345</u>
Total vested benefits	1,161,266
Nonvested benefits	<u>11,755</u>
Total actuarial present value of accumulated plan benefits	<u><u>\$1,173,021</u></u>

Qualitor, Inc. Master Union Employees' Pension Plan
Statement of Changes in Accumulated Plan Benefits
For the Year Ended December 31, 2013

	<u>2013</u>
Actuarial present value of accumulated plan benefits – beginning of year	\$1,134,921
Increase (decrease) during the year attributable to:	
Benefits accumulated and experience	(5,522)
Increase for interest	88,833
Benefits paid	<u>(45,211)</u>
Actuarial present value of accumulated plan benefits – end of year	<u><u>\$1,173,021</u></u>

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

Qualitor, Inc. Master Union Employees' Pension Plan

Notes to Financial Statements

December 31, 2013 and 2012

Note A – Plan Description

The following description of the Qualitor, Inc. Master Union Employees' Pension Plan (the "Plan") provides only general information. Participants should refer to the Plan document for complete information. The Administrative Committee determines the appropriateness of the Plan's investment offerings and monitors investment performance.

General

The Plan was established by Qualitor, Inc. (the "Company") effective May 14, 1999. The Plan is a noncontributory defined benefit plan which is administered by the Company, with input from affected union employees as part of the collective bargaining process, and covers certain Qualitor, Inc. union employees at International Brake Industries, Inc. and McGuane Industries, Inc. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). On May 20, 2011 the International Brake operation in Ohio was permanently closed. All International Brake Industries, Inc. participants were fully vested at termination of employment on the date of closure. Hourly union employees of the International Brake Industries, Inc. represented by UAW Local 1975, became active participants in the Plan immediately after a probationary period set forth in the collective bargaining agreement. Union employees of McGuane Industries, Inc., represented by UAW Local 708, become active participants in the Plan on the first day of the month after a probationary period set forth in the collective bargaining agreement. An eligible employee is an employee represented by a collective bargaining unit.

Funding Policy

All contributions to the Plan are made by the Company. The Plan's funding policy is for the Company to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement. During 2013 and 2012, the Company made contributions of \$89,712 and \$79,855, respectively. The Company's contributions for 2013 and 2012 exceeded the minimum funding requirements of ERISA. Although it has not expressed any intention to do so, the Company has the right to discontinue its contributions at any time and to terminate the plan subject to the provisions set forth in ERISA. No participant contributions are permitted.

Pension Benefits

Employees who reach the age of 65 will obtain nonforfeitable rights to a normal retirement benefit, provided the participant is employed by the Company until retirement. An employee with 5 or more years of service is entitled to early retirement benefits beginning at age 55, provided that the participant is employed by the Company at the time of early retirement. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity. When an employee terminates employment for any reason, they may elect to receive the value of their accumulated plan benefits as a lump-sum distribution upon retirement or termination, or they may elect to receive their benefits as a life annuity payable monthly from retirement. The benefit level received is based upon years of credited service detailed in the plan document.

Death and Disability Benefits

Employees who die after retirement shall have their annual pension benefits paid to their surviving spouse. For employees who are vested and die prior to receiving retirement benefits and are survived by a spouse to whom the participant had been married for at least one year prior to death, annual pension benefits are paid to the participant's spouse.

Qualitor, Inc. Master Union Employees' Pension Plan

Notes to Financial Statements – Continued

December 31, 2013 and 2012

Note A – Plan Description (continued)

Employees with 10 or more years of service and are determined by the Plan administrator to have become totally and permanently disabled during the course of employment are entitled to annual pension benefits.

Note B – Summary of Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

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

Investment Valuation and Income Recognition

The Plan's 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 E for a discussion of fair value measurements.

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

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, which are attributable to employees based upon services rendered under the Plan's provisions. Accumulated plan benefits include benefits expected to be paid to: (a) retired or terminated employees or their beneficiaries (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on a formula which includes compensation, as defined in the Plan document, and years of credited service. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered through the valuation date.

The actuarial present value of accumulated plan benefits is determined by an independent actuary from MWM Consulting Group. The latest actuarial valuation is dated December 31, 2012, and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and probability of payment between the valuation date and the expected date of payment. The computations of the actuarial present value report of accumulated plan benefits were made as of January 1 2013 and 2012. Had the valuations been performed as of December 31, there would be no material differences.

Qualitor, Inc. Master Union Employees' Pension Plan
Notes to Financial Statements – Continued
December 31, 2013 and 2012

Note B – Summary of Significant Accounting Policies (Continued)

Significant actuarial assumptions underlying the computations in 2012 are as follows:

Actuarial Present Value of Accumulated Plan Benefits

Long-term Rate of Return: 8.0%

Mortality The Internal Revenue Service ("IRS") 2013 Optional Combined Table for Small Plans (Males/Females) was used for non-disabled lives. The post-94 disability mortality table in Revenue Ruling 96-7 was used for disabled lives.

Normal retirement age 65

Payment of Benefits

Benefit payments are recorded upon distribution.

Subsequent Events

The Plan has evaluated subsequent events through October 15, 2014, the date that the financial statements were available to be issued.

Note C - Information Certified by Trustee

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Comerica Bank (the "Trustee") certified that the following data included in the financial statements and supplemental schedules are complete and accurate:

- Total investments, as shown in the Statements of Net Assets Available for Benefits as of December 31, 2013 and 2012.
- Investment income, as shown in the Statements of Changes in Net Assets Available for Benefits for the year ended December 31, 2013 and 2012.
- Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2013.
- Schedule H, Part IV, Line 4j – Schedule of Reportable Transactions for the year ended December 31, 2013.

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

Qualitor, Inc. Master Union Employees' Pension Plan

Notes to Financial Statements – Continued

December 31, 2013 and 2012

Note D – Investments

The following table presents the fair values of investments that represent 5 percent or more of the Plan's net assets available for benefits:

	December 31,	
	2013	2012
Pimco Total Return Fund	\$146,400	\$ -
MFS Value Fund Class I	\$128,331	-
Fidelity ADV New Insights - I	\$118,250	-
Eaton Vance Mutual Fund TR FLTG Rate	\$109,671	-
Thornburg Developing World Fund		
Developing World FD Instl CL I	\$ 91,342	
Federated Prime Value Obligations Fund		-
Service Shares	\$ 79,472	-
Hotchkis & Wiley Funds High Yield	\$ 73,482	-
TCW Funds Inc Emerging Mkts Income CL I	\$ 67,122	-
Comerica Equity Allocation Fund	-	\$720,672
Comerica Fixed Income Allocation Fund	-	\$288,294
Comerica Short Term Fund	-	\$139,367

Note E – Fair Value Measurements

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

Level 1 Inputs to the valuation methodology are unadjusted quoted market 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;
- 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 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.

Qualitor, Inc. Master Union Employees' Pension Plan

Notes to Financial Statements – Continued

December 31, 2013 and 2012

Note E – Fair Value Measurements (Continued)

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.

Mutual funds and money market funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily Net Asset Value (“NAV”) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Bonds: Valued based on either the closing price reported on the active market on which the individual securities are traded, the market for similar securities or on estimated fair value. Observable inputs include quoted prices for similar assets or liabilities in active or non-active markets. Level 2 inputs may also include insignificant adjustments to market observable inputs.

Collective trust fund: Valued based on the underlying investments of the trust, which are short-term, highly liquid investments. Fair values are measured using the NAV per unit based on inputs other than quoted price included within Level 1 that are observable for valuing the asset or liability, either directly or indirectly (i.e. interest rate and yield curves observable at commonly quoted intervals, default rates, etc.). Observable inputs include quoted prices for similar assets or liabilities in active or non-active markets. Level 2 inputs may also include insignificant adjustments to market observable inputs.

The following table sets forth by level, within the fair value hierarchy, the plan’s assets at fair value as of December 31 2013:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market fund:	\$ 79,472	\$ -	\$ -	\$ 79,472
Bond funds:	-	471,085	-	471,085
Mutual funds:				
Large cap funds	285,865	-	-	285,865
Mid cap funds	122,035	-	-	122,035
Small cap funds	66,035	-	-	66,035
Emerging markets funds	91,342	-	-	91,342
Real estate funds	64,560	-	-	64,560
International developed funds	60,602	-	-	60,602
Alternative funds	56,083	-	-	56,083
Total assets at fair value	<u>\$825,994</u>	<u>\$471,085</u>	<u>\$ -</u>	<u>\$1,297,079</u>

Qualitor, Inc. Master Union Employees' Pension Plan

Notes to Financial Statements – Continued

December 31, 2013 and 2012

Note E – Fair Value Measurements (Continued)

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of December 31 2012:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
Comerica equity fund	\$ 720,672	\$ -	\$ -	\$ 720,672
Comerica fixed income fund	288,294	-	-	288,294
Collective trust fund:				
Comerica short term fund	-	139,367	-	139,367
Total assets at fair value	<u>\$1,008,966</u>	<u>\$139,367</u>	<u>\$ -</u>	<u>\$1,148,333</u>

Note F – Tax Status

The Plan obtained its latest determination letter as of March 25, 2008, in which the Internal Revenue Service states that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Company's management is not aware of any 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 2010.

Note G – Plan Termination

The Company has not expressed any intention to terminate the Plan. However, in the event that the Plan is terminated, the net assets of the Plan will be allocated for payment of Plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations thereunder and the Plan document, in the order indicated below:

1. Benefits attributable to employee contributions, taking into account those paid out before termination.
2. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.

Qualitor, Inc. Master Union Employees' Pension Plan

Notes to Financial Statements – Continued

December 31, 2013 and 2012

Note G – Plan Termination (Continued)

3. Other vested benefits insured by the Pension Benefit Guaranty Corporation (“PBGC”) (a U.S. government agency) up to the applicable limitations.
4. All other vested benefits (that is, vested benefits not insured by the PBGC).
5. All nonvested benefits.

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, subject to a statutory ceiling on the amount of an individual’s monthly benefit.

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, the priority of those benefits to be paid and the level and type of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guaranty, while other benefits may not be provided for at all.

Note H – Party-in-Interest Transactions

Certain Plan investments are managed by the Trustee and, therefore, these transactions qualify as a party-in-interest transactions.

Note I – Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the Statements of Net Assets Available for Benefits.

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

Supplemental Schedules

Qualitor, Inc. Master Union Employees' Pension Plan
Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year)
As of December 31, 2013

Identity of Issue, Borrower or Similar Party	Description of Investments	Cost	Current Value
	Money Market		
*Fifth Third Bank	Federated Prime Value Obligations Fund Service Shares	\$ 79,473	\$ 79,472
	Fixed Income		
PIMCO Funds	Pimco Total Return Fund	154,574	146,400
*Fifth Third Bank	Eaton Vance Mutual Fund TR FLTG Rate	110,000	109,671
*Fifth Third Bank	Hotchkis & Wiley Funds High Yield	75,000	73,482
*Fifth Third Bank	TCW Funds Inc Emerging Mkts Income CL I	75,000	67,122
*Fifth Third Bank	Templeton Income TR Intl Bd Fd Advisor	60,000	57,342
PIMCO Funds	Pimco All Asset All Auth Fund	19,189	17,068
	Equities		
*Fifth Third Bank	MFS Value Fund Class I	115,967	128,331
Fidelity	Fidelity ADV New Insights – I	116,311	118,250
*Fifth Third Bank	Thornburg Developing World Fund Developing World FD Instl CL I	90,000	91,342
Vanguard	Vanguard REIT ETF	75,690	64,560
*Fifth Third Bank	Artisan Mid Cap Value Fund - INV	57,397	63,264
*Fifth Third Bank	Artisan International INV	55,000	60,602
Principal	Principal Midcap Blend Fund	52,611	58,771
*Fifth Third Bank	AQR FDS Risk Parity FD CL I	52,405	46,083
*Fifth Third Bank	Mainstay FDS TR Marketfield FD CL I	37,500	39,284
T Rowe Price	T Rowe Price New Horizons FD	29,472	34,632
*Fifth Third Bank	Royce FD Total Return FD	29,678	31,403
*Fifth Third Bank	Arbitrage FDS Event Driven FD CL I	10,000	10,000
		<u>\$1,295,267</u>	<u>\$1,297,079</u>

* Parties-in-interest.

Qualitor, Inc. Master Union Employees' Pension Plan
Schedule H, Part IV, Line 4j – Schedule of Reportable Transactions
For the Year Ended December 31, 2013

See attached schedule

ACCOUNT STATEMENT

Statement Period
Account Number 01/01/2013 through 08/31/2013
1050019744

Report Of 5% Transactions

BY ASSET		VALUATION		1,148,333.18		THRESHOLD		57,416.66	
DESCRIPTION		TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNL MKT		NET GAIN/LOSS	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND		SEL	05/02/2013 115,891.160	115,891.16		115,891.16 115,891.16			
CUSIP # 20036E105 COMERICA EQUITY ALLOCATION FD CL A		SEL	05/02/2013 70,719.084	816,259.47		804,560.94 786,873.41		29,386.06	
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A		SEL	05/02/2013 26,308.119	294,048.47		287,077.78 295,759.10		1,710.63-	
0 PURCHASES FOR		0.00	3 SALES FOR	1,226,199.10	ISSUE AGGREGATE TOTAL		1,226,199.10		

ACCOUNT STATEMENT

Statement Period
Account Number 01/01/2013 through 08/31/2013
1050019744

Report Of 5% Transactions

AGGREGATE BY ASSET

		VALUATION		1,148,333.18		THRESHOLD		57,416.66	
DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNL MKT	NET GAIN/LOSS			
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	01/02/2013 6.510	6.51		6.51 6.51				
	BUY	01/11/2013 16,698.000	16,698.00		16,698.00 16,698.00				
	BUY	02/01/2013 5.170	5.17		5.17 5.17				
	SEL	02/01/2013 5,245.760	5,245.76		5,245.76 5,245.76				
	BUY	03/01/2013 2.950	2.95		2.95 2.95				
	SEL	03/01/2013 4,971.360	4,971.36		4,971.36 4,971.36				
	BUY	04/01/2013 5.770	5.77		5.77 5.77				
	SEL	04/01/2013 4,911.360	4,911.36		4,911.36 4,911.36				
	BUY	04/01/2013 18,493.000	18,493.00		18,493.00 18,493.00				
	SEL	04/15/2013 346.800	346.80		346.80 346.80				
	BUY	05/01/2013 5.660	5.66		5.66 5.66				
	BUY	05/01/2013 515.050	515.05		515.05 515.05				
	SEL	05/02/2013 115,891.160	115,891.16		115,891.16 115,891.16				
	BUY	05/23/2013 519.250	519.25		519.25 519.25				
	BUY	06/03/2013 0.420	0.42		0.42 0.42				
	BUY	07/01/2013 0.080	0.08		0.08 0.08				
	BUY								

ACCOUNT STATEMENT

Statement Period
Account Number 01/01/2013 through 08/31/2013
1050019744 255

Report Of 5% Transactions

AGGREGATE BY ASSET

DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE /SALE COST /PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	VALUATION	1,148,333.18 THRESHOLD	57,416.66
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	07/05/2013 4,885.400	4,885.40				
	SEL	07/29/2013 355.560	355.56				
	BUY	08/01/2013 0.010	0.01				
	SEL	08/22/2013 144.450	144.45				
12 PURCHASES FOR	8 SALES FOR		136,751.85	ISSUE AGGREGATE TOTAL		173,003.72	
CUSIP # 20036E105 COMERICA EQUITY ALLOCATION FD CL A	BUY	01/03/2013 611.661	6,804.26			6,804.26	
	BUY	01/03/2013 2,371.229	26,378.10			26,378.10	
	BUY	02/04/2013 17.784	206.15			206.15	
	BUY	03/04/2013 30.596	341.66			341.66	
	BUY	03/04/2013 2,712.858	30,294.19			30,294.19	
	BUY	04/02/2013 176.666	2,014.03			2,014.03	
	BUY	04/02/2013 14.278	162.77			162.77	
	SEL	05/02/2013 70,719.084	816,259.47			804,560.94	29,386.06
7 PURCHASES FOR	1 SALES FOR		816,259.47	ISSUE AGGREGATE TOTAL		786,873.41	882,460.63

ACCOUNT STATEMENT

Statement Period
Account Number

01/01/2013 through 08/31/2013
1050019744

255

Report Of 5% Transactions

AGGREGATE BY ASSET		VALUATION		1,148,333.18 THRESHOLD		57,416.66	
DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNL MKT	NET GAIN/LOSS	
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	01/03/2013 274.319	3,028.26		3,028.26 3,028.26		
	BUY	01/03/2013 240.048	2,649.93		2,649.93 2,649.93		
	BUY	02/04/2013 51.748	571.47		571.47 571.47		
	BUY	03/04/2013 40.925	452.26		452.26 452.26		
	BUY	04/02/2013 69.031	763.29		763.29 763.29		
	SEL	05/02/2013 26,308.119	294,048.47		287,077.78 295,759.10	1,710.63-	
5 PURCHASES FOR	7,465.21	1 SALES FOR	294,048.47	ISSUE AGGREGATE TOTAL	301,513.68		

ACCOUNT STATEMENT

Statement Period
Account Number 01/01/2013 through 08/31/2013
1050019744 255

Report Of 5% Transactions

AGGREGATE BY BROKER

DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNL MKT	THRESHOLD	NET GAIN/LOSS
						1,148,333.18	57,416.66

NO REPORTABLE TRANSACTIONS

SINGLE TRANSACTION EXCEEDS 5% 70-70-002-8205742 03/05/13 THROUGH 12/31/13

ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	VALUATION BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
FEDERATED PRIME VALUE OBLIGATIONS FUND SERVICE SHARES	PUR	05/31/13	129,867.000	129,867.00	.00	.00	129,867.00	.00
FEDERATED PRIME VALUE OBLIGATIONS FUND SERVICE SHARES	SAL	06/30/13	78,102.000	78,102.00	.00	.00	78,102.00	.00
FEDERATED PRIME VALUE OBLIGATIONS FUND SERVICE SHARES	PUR	07/31/13	19,787.000	19,787.00	.00	.00	19,787.00	.00
FEDERATED PRIME VALUE OBLIGATIONS FUND SERVICE SHARES	SAL	08/31/13	22,145.000	22,145.00	.00	.00	22,145.00	.00
FEDERATED PRIME VALUE OBLIGATIONS FUND SERVICE SHARES	PUR	09/30/13	19,507.000	19,507.00	.00	.00	19,507.00	.00
FEDERATED PRIME VALUE OBLIGATIONS FUND SERVICE SHARES	SAL	10/31/13	15,622.000	15,622.00	.00	.00	15,622.00	.00
FEDERATED PRIME VALUE OBLIGATIONS FUND SERVICE SHARES	SAL	11/30/13	966.000	966.00	.00	.00	966.00	.00
FEDERATED PRIME VALUE OBLIGATIONS FUND SERVICE SHARES	PUR	12/31/13	27,147.000	27,147.00	.00	.00	27,147.00	.00
AGR FDS RISK PARITY FD CL I	PUR	05/08/13	1,000.000	75,649.90	40.00	.00	75,689.90	.00
AGR FDS RISK PARITY FD CL I	PUR	05/08/13	4,874.086	60,000.00	.00	.00	60,000.00	.00
AGR FDS RISK PARITY FD CL I	PUR	08/07/13	269.784	3,000.00	.00	.00	3,000.00	.00
AGR FDS RISK PARITY FD CL I	SAL	10/28/13	865.051	9,999.99	.00	.00	10,594.79	-594.80

SINGLE TRANSACTION EXCEEDS 5%

70-70-002-8205742

03/05/13 THROUGH 12/31/13

ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	VALUATION		OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
					BROKER COMMISSION				
ARBITRAGE FDS EVENT DRIVEN FD CL I	PUR	11/07/13	981.354	10,000.00	.00		.00	10,000.00	.00
ARTISAN INTERNATIONAL INV	PUR	05/10/13	1,651.982	45,000.00	.00		.00	45,000.00	.00
ARTISAN INTERNATIONAL INV	PUR	10/28/13	336.247	10,000.00	.00		.00	10,000.00	.00
ARTISAN MID CAP VALUE FUND-INV	PUR	05/28/13	2,012.932	49,397.35	.00		.00	49,397.35	.00
ARTISAN MID CAP VALUE FUND-INV	PUR	06/06/13	330.169	8,000.00	.00		.00	8,000.00	.00
EATON VANCE MUT FDS TR FLTG RATE FD CL I	PUR	05/08/13	8,116.883	75,000.00	.00		.00	75,000.00	.00
EATON VANCE MUT FDS TR FLTG RATE FD CL I	PUR	10/31/13	3,816.794	35,000.00	.00		.00	35,000.00	.00
FIDELITY ADV NEW INSIGHTS-I	PUR	05/24/13	2,228.525	58,810.78	.00		.00	58,810.78	.00
FIDELITY ADV NEW INSIGHTS-I	PUR	05/29/13	941.265	25,000.00	.00		.00	25,000.00	.00
FIDELITY ADV NEW INSIGHTS-I	PUR	06/06/13	781.250	20,000.00	.00		.00	20,000.00	.00
FIDELITY ADV NEW INSIGHTS-I	PUR	06/13/13	194.856	5,000.01	.00		.00	5,000.01	.00
FIDELITY ADV NEW INSIGHTS-I	PUR	08/07/13	273.025	7,500.00	.00		.00	7,500.00	.00
HOTCHKIS & WILEY FUNDS HIGH YIELD	PUR	05/07/13	5,622.189	75,000.00	.00		.00	75,000.00	.00
MFS VALUE FUND CLASS I	PUR	05/28/13	827.267	25,000.00	.00		.00	25,000.00	.00
MFS VALUE FUND CLASS I	PUR	05/28/13	1,934.698	58,466.58	.00		.00	58,466.58	.00
MFS VALUE FUND CLASS I	PUR	06/06/13	677.507	20,000.00	.00		.00	20,000.00	.00
MFS VALUE FUND CLASS I	PUR	06/13/13	168.067	5,000.00	.00		.00	5,000.00	.00
MFS VALUE FUND CLASS I	PUR	08/07/13	239.311	7,500.00	.00		.00	7,500.00	.00

SINGLE TRANSACTION EXCEEDS 5% 70-70-002-8205742 03/05/13 THROUGH 12/31/13

ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	.00 THRESHOLD	NET GAIN/LOSS
MAINSTAY FDS TR MARKETFIELD FD CL I	PUR	08/28/13	1,574.128	27,500.02	.00	.00	27,500.02	.00
MAINSTAY FDS TR MARKETFIELD FD CL I	PUR	10/28/13	547.046	10,000.00	.00	.00	10,000.00	.00
PIMCO ALL ASSET ALL AUTH FUND	PUR	05/07/13	5,390.836	60,000.00	.00	.00	60,000.00	.00
PIMCO ALL ASSET ALL AUTH FUND	SAL	08/28/13	2,698.724	27,500.00	.00	.00	30,036.80	-2,536.80
PIMCO ALL ASSET ALL AUTH FUND	SAL	11/06/13	968.055	10,000.01	.00	.00	10,774.45	-774.44
PIMCO TOTAL RETURN FUND	PUR	05/07/13	13,274.336	150,000.00	.00	.00	150,000.00	.00
PIMCO TOTAL RETURN FUND	PUR	05/23/13	1,796.851	20,106.76	.00	.00	20,106.76	.00
PIMCO TOTAL RETURN FUND	SAL	10/31/13	1,376.147	15,000.00	.00	.00	15,532.41	-532.41
PRINCIPAL MIDCAP BLEND FUND	PUR	05/24/13	1,339.764	24,611.47	.00	.00	24,611.47	.00
PRINCIPAL MIDCAP BLEND FUND	PUR	05/29/13	1,079.331	20,000.00	.00	.00	20,000.00	.00
PRINCIPAL MIDCAP BLEND FUND	PUR	06/06/13	449.186	8,000.00	.00	.00	8,000.00	.00
T ROWE PRICE NEW HORIZONS FD	PUR	05/28/13	253.165	10,000.00	.00	.00	10,000.00	.00
T ROWE PRICE NEW HORIZONS FD	PUR	05/28/13	366.384	14,472.17	.00	.00	14,472.17	.00
T ROWE PRICE NEW HORIZONS FD	PUR	06/06/13	128.932	5,000.00	.00	.00	5,000.00	.00
ROYCE FD TOTAL RETURN FD FUND 267	PUR	05/24/13	939.067	14,677.62	.00	.00	14,677.62	.00
ROYCE FD TOTAL RETURN FD FUND 267	PUR	05/28/13	641.849	10,000.00	.00	.00	10,000.00	.00
ROYCE FD TOTAL RETURN FD FUND 267	PUR	06/06/13	325.733	5,000.00	.00	.00	5,000.00	.00
TCW FDS INC EMERGING MKTS INCOME FD CL I	PUR	05/07/13	6,382.979	60,000.00	.00	.00	60,000.00	.00

SINGLE TRANSACTION EXCEEDS 5% 70-70-002-8205742 03/05/13 THROUGH 12/31/13

ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	VALUATION BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
TCW FDS INC EMERGING MKTS INCOME FD CL I	PUR	05/23/13	1,607.717	15,000.00	.00	.00	15,000.00	.00
TEMPLETON INCOME TR TEMPLETON INTL BD FD ADVISOR	PUR	05/07/13	4,922.067	60,000.00	.00	.00	60,000.00	.00
THORNBERG DEVELOPING WORLD FUND DEVELOPING WORLD FD INSTL CL I	PUR	05/10/13	4,792.333	90,000.02	.00	.00	90,000.02	.00
43 PURCHASES FOR			1,479,000.68	8 SALES FOR	179,335.00			

[illegible]

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

QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN EIN/PN: 38-3464466 / 002

Interest Rates for Funding

The interest rates used to determine the minimum contribution reflect the interest rate stabilization provisions of the Highway and Transportation Funding Act of 2014.

	<u>Maximum</u>	<u>Minimum</u>
Effective rate:	5.10%	6.78%
Segment rates:		
Years under 5:	1.72%	5.23%
Years 5 through 20:	4.58%	6.51%
Years over 20:	5.67%	7.16%

Separations Before Retirement

Representative values of the assumed annual rates of withdrawal, retirement and disability are as follows:

Annual Rate of Withdrawal				
<u>Age</u>	<u>Male</u>	<u>Female</u>	<u>Retirement</u>	<u>Disability</u>
20	14.86%	22.24%	-	.10%
25	9.90	14.94	-	.11
30	6.88	10.43	-	.11
35	4.86	7.42	-	.13
40	2.82	4.39	-	.17
45	1.72	2.86	-	.23
50	.55	1.31	-	.34
55	.00	.00	-	.55
60	.00	.00	8.0%	1.09
62	.00	.00	20.0	1.49
64	.00	.00	30.0	2.09

Deaths

According to the IRS 2013 Optional Combined Table for Small Plans (Males/Females). The post-94 disability mortality table in Revenue Ruling 96-7 was used for disabled lives.

Normal Retirement

Age 65

Future Expenses

No provision made.

Loading or Contingency Reserves

None

Spouses

80% of active participants are assumed to be married with the husband assumed to be three years older than his wife.

Present Value of Accumulated Plan Vested and Nonvested Benefits

The calculation of the present value of accumulated Plan vested and nonvested benefits has been made on the basis of the same assumptions as used in the valuation except that an interest rate of 8.0% was used.

Valuation Method

Unit credit cost method. The actuarial accrued liability is equal to the present value of accrued benefits. The normal cost is equal to the difference in the actuarial accrued liability at the end of the plan year and the actuarial accrued liability at the beginning of the plan year, adjusted for interest to the end of the year. Actuarial gains and losses are reflected in the Funding Target Shortfall.

Asset Valuation Method

Assets are equal to the trust value of assets plus discounted receivable contributions as of the valuation date.

Miscellaneous

The valuation was prepared on a going-plan basis. The valuation was based on the participants of the Plan as of the valuation date and did not take future participants into account. No provision has been made for contingent liabilities with respect to nonvested terminated participants who may be reemployed.

Sponsor Elections

PPA regulations contain elections a plan sponsor is permitted to make regarding the assumptions used to calculate the funding requirements and the level of any benefit restrictions the plan may be subject to. The following elections have been certified by the plan sponsor.

- a. Asset Valuation Method: Market Value
- b. Waived Credit Balance: -0-
- c. Interest Rate Basis for Funding: IRC 430(h) Segment Rates as Modified by IRS Notice 2012-55 and HTFA
- d. Rate Basis Month for Calculating Funding Target: October, 2012
- e. Mortality Table: IRS 2013 Optional Combined Table for Small Plans (Males/Females)

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

Part II Basic Plan Information—enter all requested information		
1a Name of plan QUALITOR, INC. MASTER UNION EES' PENSION PLAN	1b	Three-digit plan number (PN) ▶ 002
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) QUALITOR, INC. 24800 DENSO DRIVE, SUITE 255 SOUTHFIELD MI 48034	1c	Effective date of plan 05/14/1999
	2b	Employer Identification Number (EIN) 38-3464466
	2c	Sponsor's telephone number 248-204-8600
	2d	Business code (see instructions) 336300

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	 Signature of plan administrator	10/7/14 Date	SCOTT GIBARATZ Enter name of individual signing as plan administrator
SIGN HERE	 Signature of employer/plan sponsor	10/7/14 Date	SCOTT GIBARATZ Enter name of individual signing as employer or plan sponsor
SIGN HERE	_____ Signature of DFE	_____ Date	_____ Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☒ Same as Plan Sponsor Address		3b Administrator's EIN 3c Administrator's telephone number
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		5 122
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	19
b Retired or separated participants receiving benefits	6b	38
c Other retired or separated participants entitled to future benefits	6c	61
d Subtotal. Add lines 6a, 6b, and 6c	6d	118
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	1
f Total. Add lines 6d and 6e	6f	119
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the Instructions: 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) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information - Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

ACCOUNT STATEMENT

Statement Period
Account Number

01/01/2013 through 08/31/2013
1050019744

255

Report Of 5% Transactions

BY ASSET		VALUATION		1,148,333.18 THRESHOLD		57,416.66	
DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNL MKT	NET GAIN/LOSS	
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	05/02/2013 115,891.160	115,891.16		115,891.16 115,891.16		
CUSIP # 20036E105 COMERICA EQUITY ALLOCATION FD CL A	SEL	05/02/2013 70,719.084	816,259.47		804,560.94 786,873.41	29,386.06	
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	SEL	05/02/2013 26,308.119	294,048.47		287,077.78 295,759.10	1,710.63-	
0 PURCHASES FOR	0.00	3 SALES FOR	1,226,199.10	ISSUE AGGREGATE TOTAL		1,226,199.10	

ACCOUNT STATEMENT

Statement Period
Account Number

01/01/2013 through 08/31/2013
1050019744

255

Report Of 5% Transactions

AGGREGATE BY ASSET VALUATION 1,148,333.18 THRESHOLD 57,416.66

DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNL MKT	NET GAIN/LOSS
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	BUY	01/02/2013 6.510	6.51		6.51 6.51	
	BUY	01/11/2013 16,698.000	16,698.00		16,698.00 16,698.00	
	BUY	02/01/2013 5.170	5.17		5.17 5.17	
	SEL	02/01/2013 5,245.760	5,245.76		5,245.76 5,245.76	
	BUY	03/01/2013 2.950	2.95		2.95 2.95	
	SEL	03/01/2013 4,971.360	4,971.36		4,971.36 4,971.36	
	BUY	04/01/2013 5.770	5.77		5.77 5.77	
	SEL	04/01/2013 4,911.360	4,911.36		4,911.36 4,911.36	
	BUY	04/01/2013 18,493.000	18,493.00		18,493.00 18,493.00	
	SEL	04/15/2013 346.800	346.80		346.80 346.80	
	BUY	05/01/2013 5.660	5.66		5.66 5.66	
	BUY	05/01/2013 515.050	515.05		515.05 515.05	
	SEL	05/02/2013 115,891.160	115,891.16		115,891.16 115,891.16	
	BUY	05/23/2013 519.250	519.25		519.25 519.25	
	BUY	06/03/2013 0.420	0.42		0.42 0.42	
	BUY	07/01/2013 0.080	0.08		0.08 0.08	

ACCOUNT STATEMENT

Statement Period
Account Number01/01/2013 through 08/31/2013
1050019744

255

Report Of 5% Transactions

AGGREGATE BY ASSET		VALUATION		1,148,333.18 THRESHOLD		57,416.66
DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNL MKT	NET GAIN/LOSS
CUSIP # 20035Y102 COMERICA SHORT TERM FUND	SEL	07/05/2013 4,885.400	4,885.40		4,885.40 4,885.40	
	SEL	07/29/2013 355.560	355.56		355.56 355.56	
	BUY	08/01/2013 0.010	0.01		0.01 0.01	
	SEL	08/22/2013 144.450	144.45		144.45 144.45	
12 PURCHASES FOR	36,251.87	8 SALES FOR	136,751.85	ISSUE AGGREGATE TOTAL		173,003.72
CUSIP # 20036E105 COMERICA EQUITY ALLOCATION FD CL A	BUY	01/03/2013 611.661	6,804.26		6,804.26 6,804.26	
	BUY	01/03/2013 2,371.229	26,378.10		26,378.10 26,378.10	
	BUY	02/04/2013 17.784	206.15		206.15 206.15	
	BUY	03/04/2013 30.596	341.66		341.66 341.66	
	BUY	03/04/2013 2,712.858	30,294.19		30,294.19 30,294.19	
	BUY	04/02/2013 176.666	2,014.03		2,014.03 2,014.03	
	BUY	04/02/2013 14.278	162.77		162.77 162.77	
	SEL	05/02/2013 70,719.084	816,259.47		804,560.94 786,873.41	29,386.06
7 PURCHASES FOR	66,201.16	1 SALES FOR	816,259.47	ISSUE AGGREGATE TOTAL		882,460.63

ACCOUNT STATEMENT

Statement Period
Account Number

01/01/2013 through 08/31/2013
1050019744

255

Report Of 5% Transactions

AGGREGATE BY ASSET		VALUATION		1,148,333.18 THRESHOLD		57,416.66
DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNL MKT	NET GAIN/LOSS
CUSIP # 20036R106 COMERICA FIXED INCOME ALLOCATION CL A	BUY	01/03/2013 274.319	3,028.26		3,028.26 3,028.26	
	BUY	01/03/2013 240.048	2,649.93		2,649.93 2,649.93	
	BUY	02/04/2013 51.748	571.47		571.47 571.47	
	BUY	03/04/2013 40.925	452.26		452.26 452.26	
	BUY	04/02/2013 69.031	763.29		763.29 763.29	
	SEL	05/02/2013 26,308.119	294,048.47		287,077.78 295,759.10	1,710.63-
5 PURCHASES FOR		7,465.21	1 SALES FOR	294,048.47	ISSUE AGGREGATE TOTAL	301,513.68

ACCOUNT STATEMENT

Statement Period
Account Number

01/01/2013 through 08/31/2013
1050019744

255

Report Of 5% Transactions

AGGREGATE BY BROKER

VALUATION

1,148,333.18 THRESHOLD

57,416.66

DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNL MKT	NET GAIN/LOSS
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NO REPORTABLE TRANSACTIONS

SINGLE TRANSACTION EXCEEDS 5% 70-70-002-8205742 03/05/13 THROUGH 12/31/13

ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	VALUATION BROKER COMMISSION	OTHER EXPENSE	.00 THRESHOLD COST OF ASSET	.00 NET GAIN/LOSS
FEDERATED PRIME VALUE OBLIGATIONS FUND SERVICE SHARES	PUR	05/31/13	129,867.000	129,867.00	.00	.00	129,867.00	.00
FEDERATED PRIME VALUE OBLIGATIONS FUND SERVICE SHARES	SAL	06/30/13	78,102.000	78,102.00	.00	.00	78,102.00	.00
FEDERATED PRIME VALUE OBLIGATIONS FUND SERVICE SHARES	PUR	07/31/13	19,787.000	19,787.00	.00	.00	19,787.00	.00
FEDERATED PRIME VALUE OBLIGATIONS FUND SERVICE SHARES	SAL	08/31/13	22,145.000	22,145.00	.00	.00	22,145.00	.00
FEDERATED PRIME VALUE OBLIGATIONS FUND SERVICE SHARES	PUR	09/30/13	19,507.000	19,507.00	.00	.00	19,507.00	.00
FEDERATED PRIME VALUE OBLIGATIONS FUND SERVICE SHARES	SAL	10/31/13	15,622.000	15,622.00	.00	.00	15,622.00	.00
FEDERATED PRIME VALUE OBLIGATIONS FUND SERVICE SHARES	SAL	11/30/13	966.000	966.00	.00	.00	966.00	.00
FEDERATED PRIME VALUE OBLIGATIONS FUND SERVICE SHARES	PUR	12/31/13	27,147.000	27,147.00	.00	.00	27,147.00	.00
VANGUARD REIT ETF	PUR	05/08/13	1,000.000	75,649.90	40.00	.00	75,689.90	.00
AQR FDS RISK PARITY FD CL I	PUR	05/08/13	4,874.086	60,000.00	.00	.00	60,000.00	.00
AQR FDS RISK PARITY FD CL I	PUR	08/07/13	269.784	3,000.00	.00	.00	3,000.00	.00
AQR FDS RISK PARITY FD CL I	SAL	10/28/13	865.051	9,999.99	.00	.00	10,594.79	-594.80

SINGLE TRANSACTION EXCEEDS 5%

70-70-002-8205742

03/05/13 THROUGH 12/31/13

ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	VALUATION .00 THRESHOLD	COST OF ASSET	NET GAIN/LOSS
ARBITRAGE FDS EVENT DRIVEN FD CL I	PUR	11/07/13	981.354	10,000.00	.00	.00	10,000.00	.00	.00
ARTISAN INTERNATIONAL INV	PUR	05/10/13	1,651.982	45,000.00	.00	.00	45,000.00	.00	.00
ARTISAN INTERNATIONAL INV	PUR	10/28/13	336.247	10,000.00	.00	.00	10,000.00	.00	.00
ARTISAN MID CAP VALUE FUND-INV	PUR	05/28/13	2,012.932	49,397.35	.00	.00	49,397.35	.00	.00
ARTISAN MID CAP VALUE FUND-INV	PUR	06/06/13	330.169	8,000.00	.00	.00	8,000.00	.00	.00
EATON VANCE MUT FDS TR FLTG RATE FD CL I	PUR	05/08/13	8,116.883	75,000.00	.00	.00	75,000.00	.00	.00
EATON VANCE MUT FDS TR FLTG RATE FD CL I	PUR	10/31/13	3,816.794	35,000.00	.00	.00	35,000.00	.00	.00
FIDELITY ADV NEW INSIGHTS-I	PUR	05/24/13	2,228.525	58,810.78	.00	.00	58,810.78	.00	.00
FIDELITY ADV NEW INSIGHTS-I	PUR	05/29/13	941.265	25,000.00	.00	.00	25,000.00	.00	.00
FIDELITY ADV NEW INSIGHTS-I	PUR	06/06/13	781.250	20,000.00	.00	.00	20,000.00	.00	.00
FIDELITY ADV NEW INSIGHTS-I	PUR	06/13/13	194.856	5,000.01	.00	.00	5,000.01	.00	.00
FIDELITY ADV NEW INSIGHTS-I	PUR	08/07/13	273.025	7,500.00	.00	.00	7,500.00	.00	.00
HOTCHKIS & WILEY FUNDS HIGH YIELD	PUR	05/07/13	5,622.189	75,000.00	.00	.00	75,000.00	.00	.00
MFS VALUE FUND CLASS I	PUR	05/28/13	827.267	25,000.00	.00	.00	25,000.00	.00	.00
MFS VALUE FUND CLASS I	PUR	05/28/13	1,934.698	58,466.58	.00	.00	58,466.58	.00	.00
MFS VALUE FUND CLASS I	PUR	06/06/13	677.507	20,000.00	.00	.00	20,000.00	.00	.00
MFS VALUE FUND CLASS I	PUR	06/13/13	168.067	5,000.00	.00	.00	5,000.00	.00	.00
MFS VALUE FUND CLASS I	PUR	08/07/13	239.311	7,500.00	.00	.00	7,500.00	.00	.00

SINGLE TRANSACTION EXCEEDS 5%

70-70-002-8205742

03/05/13 THROUGH 12/31/13

ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	VALUATION BROKER COMMISSION	OTHER EXPENSE	.00 THRESHOLD COST OF ASSET	.00 NET GAIN/LOSS
MAINSTAY FDS TR MARKETFIELD FD CL I	PUR	08/28/13	1,574.128	27,500.02	.00	.00	27,500.02	.00
MAINSTAY FDS TR MARKETFIELD FD CL I	PUR	10/28/13	547.046	10,000.00	.00	.00	10,000.00	.00
PIMCO ALL ASSET ALL AUTH FUND	PUR	05/07/13	5,390.836	60,000.00	.00	.00	60,000.00	.00
PIMCO ALL ASSET ALL AUTH FUND	SAL	08/28/13	2,698.724	27,500.00	.00	.00	30,036.80	-2,536.80
PIMCO ALL ASSET ALL AUTH FUND	SAL	11/06/13	968.055	10,000.01	.00	.00	10,774.45	-774.44
PIMCO TOTAL RETURN FUND	PUR	05/07/13	13,274.336	150,000.00	.00	.00	150,000.00	.00
PIMCO TOTAL RETURN FUND	PUR	05/23/13	1,796.851	20,106.76	.00	.00	20,106.76	.00
PIMCO TOTAL RETURN FUND	SAL	10/31/13	1,376.147	15,000.00	.00	.00	15,532.41	-532.41
PRINCIPAL MIDCAP BLEND FUND	PUR	05/24/13	1,339.764	24,611.47	.00	.00	24,611.47	.00
PRINCIPAL MIDCAP BLEND FUND	PUR	05/29/13	1,079.331	20,000.00	.00	.00	20,000.00	.00
PRINCIPAL MIDCAP BLEND FUND	PUR	06/06/13	449.186	8,000.00	.00	.00	8,000.00	.00
T ROWE PRICE NEW HORIZONS FD	PUR	05/28/13	253.165	10,000.00	.00	.00	10,000.00	.00
T ROWE PRICE NEW HORIZONS FD	PUR	05/28/13	366.384	14,472.17	.00	.00	14,472.17	.00
T ROWE PRICE NEW HORIZONS FD	PUR	06/06/13	128.932	5,000.00	.00	.00	5,000.00	.00
ROYCE FD TOTAL RETURN FD FUND 267	PUR	05/24/13	939.067	14,677.62	.00	.00	14,677.62	.00
ROYCE FD TOTAL RETURN FD FUND 267	PUR	05/28/13	641.849	10,000.00	.00	.00	10,000.00	.00
ROYCE FD TOTAL RETURN FD FUND 267	PUR	06/06/13	325.733	5,000.00	.00	.00	5,000.00	.00
TCW FDS INC EMERGING MKTS INCOME FD CL I	PUR	05/07/13	6,382.979	60,000.00	.00	.00	60,000.00	.00

SINGLE TRANSACTION EXCEEDS 5%

70-70-002-8205742

03/05/13 THROUGH 12/31/13

ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	VALUATION .00 THRESHOLD	COST OF ASSET	NET GAIN/LOSS
TCW FDS INC EMERGING MKTS INCOME FD CL I	PJR	05/23/13	1,607.717	15,000.00	.00	.00	15,000.00		.00
TEMPLETON INCOME TR TEMPLETON INTL BD FD ADVISOR	PJR	05/07/13	4,922.067	60,000.00	.00	.00	60,000.00		.00
THORNBURG DEVELOPING WORLD FUND DEVELOPING WORLD FD INSTL CL I	PJR	05/10/13	4,792.333	90,000.02	.00	.00	90,000.02		.00
43 PURCHASES FOR			1,479,000.68	8 SALES FOR	179,335.00				

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

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

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

OMB No. 1210-0110

2013**This Form is Open to Public
Inspection**For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan QUALITOR, INC. MASTER UNION EES' PENSION PLAN	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF QUALITOR, INC.	D Employer Identification Number (EIN) 38-3464466
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2013</u>		
2 Assets:		
a Market value	2a	1186059
b Actuarial value	2b	1186059
3 Funding target/participant count breakdown:	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 34	571724
b For terminated vested participants	3b 69	676283
c For active participants:		
(1) Non-vested benefits	3c(1)	13840
(2) Vested benefits	3c(2)	112906
(3) Total active	3c(3) 19	126746
d Total	3d 122	1374753
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	6.78%
6 Target normal cost	6	14502

Statement by Enrolled Actuary

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

SIGN HERE		<u>10/8/2014</u>
Signature of actuary		Date
KATHLEEN E. MANNING, F.S.A.		1403050
Type or print name of actuary		Most recent enrollment number
MWM CONSULTING GROUP		312-987-9097
Firm name		Telephone number (including area code)
55 E. JACKSON BLVD., SUITE 1000		
CHICAGO IL 60604-4466		
Address of the firm		

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

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

Schedule SB (Form 5500) 2013

(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: 5.23%	2nd segment: 6.51%	3rd segment: 7.16%
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 3
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	14502
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance Installment	
a Net shortfall amortization installment.....		188694	70376
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	84878
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....	36		84878
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37		85001
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	123
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39		0
40 Unpaid minimum required contributions for all years	40		0

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

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

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

QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN

EIN/PN: 38-3464466 / 002

The retirement age shown is based on an employee who fulfilled the minimum requirement for early eligibility and is calculated in accordance with the following formula which generally assumes employees terminate at the middle of the year.

$$\sum_{t=0}^{FRA-ERA} ({}_t^p ERA) * (qr ERA + t) * (ERA + t + \frac{1}{2})$$

Note (1)

$$\sum_{t=0}^{FRA-ERA} ({}_t^p ERA) * (qr ERA + t)$$

Note (1) the $\frac{1}{2}$ in the formula shown above is not used for $t = FRA-ERA$.

In the formula shown above ${}_t^p ERA$ is calculated using all of the decrements, and the $qr ERA+t$ represents the sum of the applicable retirement decrements.

Also, ERA represents the earliest retirement age and FRA represents the age at which everyone is assumed to retire.

Schedule SB, Line 19, Discounted Employer Contributions

QUALITOR, INC. MASTER UNION
EMPLOYEES PENSION PLAN

EIN/PN: 38-3464466 / 002

LY Valuation Date	1/1/2013	Quarterly Due Dates
Val Date	1/1/2014	04/15/2013
Prior Year Effective Rate	6.78%	07/15/2013
MRC w/out regard to CB	84,878	10/15/2013
Quarterly	18,553	01/15/2014
Apply Credit Balances to Residual	No	09/15/2014

Funding Standard Carryover Balance
Prior year balance -

Pre-Funding Balance
Prior year balance -

Contributions Made			Quarterly Applied to					Discounted					Totals			
Cash / Credit Balance	Date Made	Amount	1	2	3	4	Residual	1	2	3	4	Residual	Total	Cash	Carryover	Prefunding
Cash	04/01/2013	18,553	18,553	-	-	-	-	18,255	-	-	-	-	18,255	18,255	-	-
Cash	07/12/2013	18,553	-	18,553	-	-	-	-	17,924	-	-	-	17,924	17,924	-	-
Cash	10/11/2013	18,553	-	-	18,553	-	-	-	-	17,633	-	-	17,633	17,633	-	-
Cash	01/17/2014	18,553	-	-	-	18,553	-	-	-	-	17,321	-	17,321	17,321	-	-
Cash	09/12/2014	15,500	-	-	-	-	15,500	-	-	-	-	13,868	13,868	13,868	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals		89,712											85,001	85,001	-	-

Remainder Due	(123)
Carryover Applied	-
Prefunding Applied	-
Residual Due 9/15/2014	(138)

Schedule SB, Part V, Summary of Plan Provisions

QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN

EIN/PN: 38-3464466 / 002

For International Brake Industries, Inc.

Effective Date

May 14, 1999.

Eligibility for Participation

Hourly union employees of International Brake Industries, Inc. represented by UAW Local 975.

Vesting Service

An employee shall be credited with service for vesting purposes in accordance with the applicable Masco Tech plan for service prior to May 14, 1999. Thereafter, 1,000 hours in a plan year equal one year of vesting service.

Credited Service

An employee receives a full year of credited service for each plan year in which he is credited with 1,800 or more hours of service. Partial credit is given for less than 1,800 hours of service. Service credit is given prior to May 14, 1999 for service with Masco Tech. The facility was closed on May 20, 2011. No further service will be earned after that date.

Normal Retirement Pension

Eligibility Age 65.

Monthly Benefit The monthly amount payable at normal retirement for each year of credited service is as follows:

For Retirement		Monthly Amount
On or After	On or Before	
05/14/1999	01/08/2002	\$11.00
01/09/2002	01/08/2004	\$12.00
01/09/2004	01/31/2006	\$13.00
02/01/2006	01/08/2008	\$14.00
01/09/2008	-----	\$15.00

Plus \$1/month for each year of service after 1/8/2011

Less offset for benefit accrued under the Masco Tech plan.

Early Retirement Pension

Eligibility	Age 55 and 5 years of service.
Benefit	Accrued pension deferred to age 65, or immediate pension equal to accrued pension reduced 5/9ths of 1% for each of the first 60 months and by 5/18ths of 1% for each of the 60 months by which the employee's actual retirement date precedes his normal retirement date.

Disability Retirement Pension

Eligibility	Total and permanent disability after 10 years of service.
Benefit	Accrued pension payable immediately with no reduction for early commencement.

Deferred Vested Pension

Eligibility	5 years of vesting service.
Benefit	Accrued pension deferred to age 65, or reduced pension at age 55. Reduction is the same as for early retirement.

Spouse's Benefit

Eligibility	Death after becoming eligible for a vested benefit. Benefit commences no earlier than earliest retirement date which could have been elected by the participant.
Benefit	50% of the benefit which would have been payable to the employee had he retired with a 50% joint and survivor benefit on the later of the date of death or the date the employee would have first been eligible to receive his benefit.

Normal Form of Benefit

Single	Life annuity.
Married	50% joint and survivor annuity.

Optional Form of Benefits

- (1) Life annuity.
- (2) 50% joint and survivor annuity
- (3) 75% joint and survivor annuity
- (4) 100% joint and survivor annuity
- (5) 10 year certain and life annuity

Contributions

Noncontributory

For McGuane Industries Inc. Participants

Effective Date

May 14, 1999.

Eligibility for Participation

Union employees of McGuane, Industries, Inc. represented by UAW Local 708.

Vesting Service

An employee shall be credited with service for vesting purposes in accordance with the applicable Masco Tech plan for service prior to May 14, 1999. Thereafter, 1,000 hours in a plan year equal one year of vesting service.

Credited Service

An employee receives a full year of credited service for each plan year in which he is credited with 1,800 or more hours of service. Partial credit is given for less than 1,800 hours of service. Service credit is given prior to May 14, 1999 with Masco Tech.

Normal Retirement Pension

Eligibility Age 65.

Monthly Benefit The monthly amount payable at normal retirement for each year of credited service is as follows:

For Retirement		Monthly Amount
On or After	On or Before	
05/14/1999	12/31/2000	\$17.00
01/01/2001	12/31/2001	\$18.00
01/01/2002	12/31/2005	\$19.00
01/01/2006	12/31/2007	\$20.00
01/01/2008	12/31/2011	\$21.00
01/01/2012	12/31/2013	\$22.00

Less offset for benefit accrued under the Masco Tech plan.

Early Retirement Pension

Eligibility	Age 60 and 5 years of service.
Benefit	Accrued pension deferred to age 65, or immediate pension equal to accrued pension reduced 6/10ths of 1% for each month by which the employee's actual retirement date precedes his normal retirement date.

Disability Retirement Pension

Eligibility	Total and permanent disability after 10 years of service.
Benefit	Accrued pension payable immediately with no reduction for early commencement.

Deferred Vested Pension

Eligibility	5 years of vesting service.
Benefit	Accrued pension deferred to age 65, or reduced pension at age 60. Reduction is the same as for early retirement.

Spouse's Benefit

Eligibility	Death after becoming eligible for a vested benefit. Benefit commences no earlier than earliest retirement date which could have been elected by the participant.
Benefit	50% of the benefit which would have been payable to the employee had he retired with a 50% joint and survivor benefit on the later of the date of death or the date the employee would have first been eligible to receive his benefit.

Normal Form of Benefit

Single	Life annuity.
Married	50% joint and survivor annuity.

Optional Form of Benefits

- (1) Life annuity.
- (2) 50% joint and survivor annuity
- (3) 100% joint and survivor annuity
- (4) 10 year certain and life annuity

Contributions

Noncontributory

Qualitor, Inc. Master Union Employees' Pension Plan
Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year)
As of December 31, 2013

Identity of Issue, Borrower or Similar Party	Description of Investments	Cost	Current Value
	Money Market		
*Fifth Third Bank	Federated Prime Value Obligations Fund Service Shares	\$ 79,473	\$ 79,472
	Fixed Income		
PIMCO Funds	Pimco Total Return Fund	154,574	146,400
*Fifth Third Bank	Eaton Vance Mutual Fund TR FLTG Rate	110,000	109,671
*Fifth Third Bank	Hotchkis & Wiley Funds High Yield	75,000	73,482
*Fifth Third Bank	TCW Funds Inc Emerging Mkts Income CL I	75,000	67,122
*Fifth Third Bank	Templeton Income TR Intl Bd Fd Advisor	60,000	57,342
PIMCO Funds	Pimco All Asset All Auth Fund	19,189	17,068
	Equities		
*Fifth Third Bank	MFS Value Fund Class I	115,967	128,331
Fidelity	Fidelity ADV New Insights – I	116,311	118,250
*Fifth Third Bank	Thornburg Developing World Fund Developing World FD Instl CL I	90,000	91,342
Vanguard	Vanguard REIT ETF	75,690	64,560
*Fifth Third Bank	Artisan Mid Cap Value Fund - INV	57,397	63,264
*Fifth Third Bank	Artisan International INV	55,000	60,602
Principal	Principal Midcap Blend Fund	52,611	58,771
*Fifth Third Bank	AQR FDS Risk Parity FD CL I	52,405	46,083
*Fifth Third Bank	Mainstay FDS TR Marketfield FD CL I	37,500	39,284
T Rowe Price	T Rowe Price New Horizons FD	29,472	34,632
*Fifth Third Bank	Royce FD Total Return FD	29,678	31,403
*Fifth Third Bank	Arbitrage FDS Event Driven FD CL I	10,000	10,000
		<u>1,295,267</u>	<u>1,297,079</u>

* Parties-in-interest.

Schedule SB, Line 32a, Schedule of Amortization Payments

QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN

EIN/PN: 38-3464466 / 002

Item	Unfunded Accrued Liability		Amortization Payment		Outstanding Balance on 1/1/2013
	Amount	Established	Remaining Periods	Payment on 1/1	
Initial Funding Target Shortfall	\$ 188,303	1/1/08	2 years	\$ 31,188	\$ 60,826
Funding Target Shortfall	\$ 107,821	1/1/09	3 years	\$ 19,203	\$ 54,793
Funding Target Shortfall	\$ 128,662	1/1/10	4 years	\$ 21,615	\$ 80,225
Funding Target Shortfall	\$ 40,364	1/1/11	5 years	\$ 6,616	\$ 29,951
Funding Target Shortfall	\$(102,276)	1/1/12	6 years	\$ (17,359)	\$ (91,256)
Funding Target Shortfall	\$ 54,155	1/1/13	7 years	\$ 9,113	\$ 54,155
Total				\$ 70,376	\$ 188,694