

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>12/30/2013</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>DURAMAX HOURLY PENSION PLAN</u>	1b Three-digit plan number (PN) ▶ <u>002</u> 1c Effective date of plan <u>12/08/1944</u>	
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>JOHNSONITE, INC.</u> <u>16910 MUNN ROAD</u> <u>CHAGRIN FALLS, OH 44023-5411</u>	2b Employer Identification Number (EIN) <u>34-0317950</u> 2c Sponsor's telephone number <u>440-708-9279</u> 2d Business code (see instructions) <u>326200</u>	

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2014	SHANETTE THOMPSON-BARNER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2014	SHANETTE THOMPSON-BARNER
	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	1092
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	0
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	0
d Subtotal. Add lines 6a , 6b , and 6c		6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	0
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 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 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 12/30/2013

▶ **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>DURAMAX HOURLY 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>JOHNSONITE, INC.</u>	D Employer Identification Number (EIN) <u>34-0317950</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 _____ Day _____ Year _____	
2 Assets:	
a Market value	2a <u>14923461</u>
b Actuarial value	2b <u>14757393</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>346</u> <u>10779193</u>
b For terminated vested participants.....	3b <u>531</u> <u>4939348</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>92600</u>
(2) Vested benefits	3c(2) <u>2907164</u>
(3) Total active.....	3c(3) <u>215</u> <u>2999764</u>
d Total.....	3d <u>1092</u> <u>18718305</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>6.36 %</u>
6 Target normal cost	6 <u>329073</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>10/09/2014</u>
	Signature of actuary	Date
<u>VICTOR BUONOPANE</u>	Type or print name of actuary	<u>14-06320</u>
		Most recent enrollment number
<u>MERCER</u>	Firm name	<u>212-345-7000</u>
		Telephone number (including area code)
<u>1166 AVENUE OF THE AMERICAS</u> <u>NEW YORK, NY 11036</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)	6850	52858
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)	6850	52858
10 Interest on line 9 using prior year's actual return of <u>12.32</u> %	844	6512
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		684
b Interest on (a) using prior year's effective interest rate of <u>7.07</u> % except as otherwise provided (see instructions)		48
c Total available at beginning of current plan year to add to prefunding balance		732
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)	7694	59370

Part III Funding Percentages		
14 Funding target attainment percentage	14	78.48 %
15 Adjusted funding target attainment percentage	15	78.48 %
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	82.01 %
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
04/15/2013	220000		09/12/2014	370000	
07/15/2013	220000				
10/15/2013	220000				
01/14/2014	220000				
04/15/2014	59000				
07/15/2014	59000				
			Totals ►	18(b)	1368000
				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	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1286463
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	
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	329073	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	4027976	846178	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	1175251	
	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	1175251	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	1286463	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	111212	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
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 12/30/2013

A Name of plan <u>DURAMAX HOURLY 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>JOHNSONITE, INC.</u>	D Employer Identification Number (EIN) <u>34-0317950</u>	

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)

HEWITT ENNISKNUPP, INC.

59-2706923

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	NONE	6602	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MCGLADREY LLP

42-0714325

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	17550	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

THE VANGUARD GROUP, INC.

23-1945930

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 50 51 27 52 68 21	NONE	10433	Yes ☒ No ☐	Yes ☒ No ☐	0	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)

MERCER

13-2834414

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 17 50	NONE	38218	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>12/30/2013</u>		
A Name of plan <u>DURAMAX HOURLY 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>JOHNSONITE, INC.</u>		D Employer Identification Number (EIN) <u>34-0317950</u>

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	0	0
	(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)	348477	0
	(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)	14252893	0
	(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	14601370	0

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	14601370	0
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	988700	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)	261	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		988961

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	59	
(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)		59

(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)	449826	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		449826

(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	1235849	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1050957	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		184892

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	0	
(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)		1900655
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		3524393

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1116084	
(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)		1116084
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)	70833	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	9743	
(4) Other	2i(4)	47670	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		128246
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1244330

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2280063
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		16881433

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: MCGLADREY, LLP

(2) EIN: 42-0714325

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		2500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
TARKETT RETIREMENT PLAN	74-2706630	001

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation		Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.		OMB No. 1210-0110 2013 This Form is Open to Public Inspection.	
For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/30/2013					
A Name of plan DURAMAX HOURLY PENSION PLAN				B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 JOHNSONITE, INC.				D Employer Identification Number (EIN) 34-0317950	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 23-2926795					
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	1
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☒ No ☐ N/A					
If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____					
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....				6a	
b Enter the amount contributed by the employer to the plan for this plan year.....				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... ☐ Yes ☐ No ☒ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... ☒ Yes ☐ No ☐ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☒ No					
Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No					
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.				Schedule R (Form 5500) 2013 v. 130118	

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: 61% Investment-Grade Debt: 37% High-Yield Debt: _____% Real Estate: _____% Other: 2%

- 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): _____

Duramax Hourly Pension Plan

Financial Report
December 30, 2013

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Independent Auditor's Report

To the Pension Administration Committee
Duramax Hourly Pension Plan
Chagrin Falls, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Duramax Hourly Pension Plan (the Plan), which comprise the statement of net assets available for benefits on the modified cash basis as of December 30, 2013 and December 31, 2012, and the related statement of changes in net assets available for benefits on the modified cash basis for the period January 1, 2013 through December 30, 2013 and 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 the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the representation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the 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 United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified or provided by Vanguard Fiduciary Trust Company, the trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. The Plan Administrator has obtained certifications from the trustee as of December 30, 2013 and December 31, 2012, and for the period January 1, 2013 through December 30, 2013 and for the year ended December 31, 2012, that the information provided to the Plan Administrator by the trustee 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.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the Pension Administration Committee of Johnsonsite, Inc., the Plan's sponsor, voted on December 20, 2013 to merge the Duramax Hourly Pension Plan into the Tarkett Retirement Plan effective December 30, 2013. The Duramax Hourly Pension Plan has recorded a liability as of December 30, 2013 as the assets have not transferred to the Tarkett Retirement Plan. Our disclaimer of opinion has not been modified with respect to this matter.

Other Matter - Basis of Accounting

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

Other Matter – Supplemental Schedules

The supplemental Schedule of Assets (Held at End of Year) as of December 30, 2013 and Schedule of Reportable Transactions for the period January 1, 2013 through December 30, 2013, are required by the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. 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 information certified or provided by the trustee have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Philadelphia, Pennsylvania
October 14, 2014

Duramax Hourly Pension Plan

Statements of Net Assets Available for Benefits - Modified Cash Basis
December 30, 2013 and December 31, 2012

	2013	2012
Assets		
Cash	\$ 90,579	\$ -
Investments, at Fair Value		
Registered investment companies	16,463,701	14,252,893
Money market fund	327,153	348,477
Total investments	16,790,854	14,601,370
Total assets	16,881,433	14,601,370
Liabilities		
Due to Other Plan	16,881,433	-
Net assets available for benefits	\$ -	\$ 14,601,370

See Notes to Financial Statements.

Duramax Hourly Pension Plan

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

For the period January 1, 2013 through December 30, 2013 and December 31, 2012

	2013	2012
Additions		
Investment Income		
Net appreciation in fair value of investments	\$ 2,085,547	\$ 1,252,275
Interest and dividend income	449,885	380,839
	<u>2,535,432</u>	<u>1,633,114</u>
Employer Contributions	<u>988,961</u>	<u>1,048,754</u>
Total additions	<u>3,524,393</u>	<u>2,681,868</u>
Deductions		
Benefits Paid to Participants	1,116,084	1,111,533
Administrative Expenses	128,246	198,554
Total deductions	<u>1,244,330</u>	<u>1,310,087</u>
Net increase in nets assets available for benefits	2,280,063	1,371,781
Transfer Out of Plan Assets	(16,881,433)	-
Net Assets Available for Benefits		
Beginning	<u>14,601,370</u>	<u>13,229,589</u>
Ending	<u>\$ -</u>	<u>\$ 14,601,370</u>

See Notes to Financial Statements.

Duramax Hourly Pension Plan

Notes to Financial Statements

Note 1. Description of the Plan

The following description of the Duramax Hourly Pension Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General: On June 30, 1997, the Revised Hourly Rate Plan of the Johnson Plastic Company (the Johnson Plastics Hourly Plan) along with the Norbalt Rubber Hourly Pension Plan (the Norbalt Rubber Hourly Plan) were merged into the Hourly-Rate Employees' Retirement Plan of the Johnson Rubber Company (the Johnson Rubber Hourly Plan). The Johnson Rubber Hourly Plan was then renamed the Duramax Hourly Pension Plan (the Plan). Specific provisions of each individual plan continue to apply to the group of employees that each plan had previously covered when they existed on a stand-alone basis.

All non-bargaining unit hourly rate employees of the Johnson Rubber Company, bargaining unit employees represented by Teamsters Local 507 at the Johnson Plastics Division of Duramax, Inc. and all bargaining unit employees of the Norbalt Rubber Division represented by Local 24.11 of the United Steelworkers of America, AFL-CIO are eligible to participate in the Plan as of the day they become employees. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

In December 2005, Duramax, Inc. spun off the Johnson Rubber and Norbalt Rubber divisions to the previous shareholders of Duramax, Inc. Subsequent to the spinoff of the Johnson Rubber and Norbalt Rubber divisions, Duramax, Inc. was acquired by Tarkett Holding GmbH (formerly Tarkett AG) and renamed Johnsonite Inc (the Company). As a result of this transaction, new employees of the former Johnson Rubber and Norbalt Rubber divisions are not permitted to participate in the Plan. The Plan has discontinued accruing benefits for Johnson Rubber and Norbalt rubber participants.

Effective January 18, 2005, a plan amendment was executed that no longer allowed the participation of non-bargaining unit hourly employees of the Johnson Rubber Facility who were hired on or after the effective date of the amendment.

Effective November 30, 2006, the collective bargaining agreement stated that bargaining unit employees of Johnsonite Inc. represented by Teamsters Local 507, who were hired on or after the effective date, were no longer allowed participation.

Effective April 30, 2007, new employees employed at the Johnsonite Rubber Flooring Operation and Johnsonite Distribution Center and Sample Department were no longer eligible to participate in the Plan.

A participant becomes eligible to receive normal retirement benefits upon retirement at age 65. Early retirement, disability, vested deferred retirement, annuitant pension and post-retirement death benefits are available to participants who meet the specific requirements of the Plan.

Plan Merger: On December 20, 2013, the Pension Administration Committee of Johnsonite Inc., the Plan's sponsor, voted to merge the Plan into the Tarkett Retirement Plan effective December 30, 2013. The assets had not been transferred as of December 30, 2013; as a result, a payable of \$16,881,433 has been recorded as of December 31, 2013.

Funding Policy: The Company makes all contributions to the Plan. Contributions by participants are not permitted. The Plan met the ERISA minimum funding requirements for the period January 1, 2013 through December 30, 2013 and for the year ended December 31, 2012.

Administrative Expenses: Administrative expenses consist of related accounting costs, investment management fees and other administrative fees.

Duramax Hourly Pension Plan

Notes to Financial Statements

Note 1. Description of the Plan (Continued)

Payment of Benefits: Retirement benefits are calculated using a service-based formula which multiplies years of credited benefit service by a unit of benefit, both defined in the Plan. The normal form of retirement benefit for married participants is joint and Survivor-Half which provides for a reduced monthly retirement benefit to the participant and, upon his death, provides his contingent annuitant a benefit equal to one-half of the participant's benefit for the remainder of the annuitant's lifetime. As defined by the Plan, for the Johnson Rubber and Johnson Plastics Divisions, other benefit forms are payments to the participant only and Joint and Survivor-Full, with the survivor receiving the same benefit payment as the participant. The participant may change or revoke his election of a benefit option as defined by the Plan.

Vesting: Participants are fully vested after completing five years of service.

Note 2. Summary of Significant Accounting Policies

Basis of Accounting: The accompanying financial statements have been prepared using the modified cash basis method of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). Under the modified cash basis method of accounting, certain income and the related assets are recognized when received rather than when earned and certain expenses and the related liabilities are recognized when paid rather than when the obligation incurred.

Use of Estimates: The preparation of financial statements in conformity with the modified cash basis of accounting requires the Plan's management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits as of the date of the financial statements. Actual results could differ from those estimates. The Plan uses an actuary to determine the actuarial present value of accumulated plan benefits. A change in the actuarial assumptions used could significantly change the amount of the actuarial present value of accumulated plan benefits reported in the accompanying financial statements.

Investment Valuation and Income Recognition: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Pension Administration Committee determines the Plan's valuation policies utilizing information provided by the trustee. See Note 5 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 (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Contributions: Contributions from the Company are made to the trustee based upon actuarially determined amounts required to fund accrued pension costs and minimum funding requirements required by ERISA and the Plan instrument.

Payment of Benefits: Benefits are recorded when paid.

Expenses: Administrative expenses are paid for by the Plan.

Income Taxes: Plan management must evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken any uncertain tax positions that more likely than not would not be sustained upon examination by a tax authority. Management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. With few exceptions, the Plan is no longer subject to income tax examinations by the U.S. Federal, state and local tax authorities for years before 2010.

Duramax Hourly Pension Plan

Notes to Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

Accounting Pronouncements Not Yet Effective: In October 2012, the Financial Accounting Standards Board issued Accounting Standards Update 2012-04, *Technical Corrections and Improvements* (ASU 2012-04). The amendments in this update cover a wide range of topics in the Accounting Standards Codification (ASC), including plan accounting. These amendments include technical corrections and improvements to the ASC and confirming amendments related to fair value measurements. The amendments in this update will generally be effective for fiscal periods beginning after December 15, 2013, for non-public entities, except for amendments in this update where there was no transition guidance which were immediately effective upon issuance. The adoption of immediately effective amendments was not significant to these financials.

Subsequent Events: The Plan Administrator has evaluated its subsequent events through October 14, 2014, which represents the date the financial statements were available to be issued.

Note 3. Accumulated Plan Benefits and Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to: (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. The accumulated Plan benefits for active employees are calculated according to a formula based upon the years of service rendered to the valuation date. Benefits payable under all circumstances - retirement, death, disability, and termination of employment, are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by an independent actuary and results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawals or retirement) between the valuation date and the expected date of payment.

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

Actuarial present value of accumulated plan benefits

Vested benefits:

Participants currently receiving benefits	\$ 9,924,757
Participants with deferred benefits	4,356,603
Active participants	<u>2,559,026</u>
	16,840,386

Non-vested benefits

84,521

Actuarial present value of accumulated plan benefits as of January 1, 2013	<u><u>\$ 16,924,907</u></u>
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Duramax Hourly Pension Plan

Notes to Financial Statements

Note 3. Accumulated Plan Benefits and Actuarial Present Value of Accumulated Plan Benefits (Continued)

A reconciliation of the actuarial present value of accumulated plan benefits as of December 31, 2011 to the actuarial present value of accumulated plan benefits as of December 31, 2012 for the Plan follows:

Actuarial present value of accumulated plan benefits as of January 1, 2012	\$ 16,700,949
Change in actuarial assumptions	56,129
Benefits accumulated	112,194
Interest due to the decrease in the discount period	1,167,168
Benefits and certain plan expenses paid	<u>(1,111,533)</u>
Actuarial present value of accumulated plan benefits as of January 1, 2013	<u>\$ 16,924,907</u>

The actuarial information included above is based on actuarial data as of January 1, 2013. There is no significant difference between December 31, 2012 and January 1, 2013.

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

- Interest rate for liability 7.25%.
- Mortality assumption – the mortality assumption was updated from the 2012 to the 2013 static mortality table for annuitants and non annuitants in accordance with PPA.
- The funding valuation interest rate used for target liability purposes was changed from the October 2010 Segment Rates to the stabilized rates under MAP-21 for the 2013 plan year.
- Retirement at age 65.
- Actuarial Cost Method - Asset Valuation Method of valuation which uses the adjusted market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate.
- Funding Target Normal Cost increased by estimated expenses of \$190,000.

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Note 4. Information Certified by Vanguard Fiduciary Trust Company (Trustee)

The following is a summary of the Plan's asset information as of December 30, 2013 and 2012, and for the period January 1, 2013 through December 30, 2013 and for the year ended December 31, 2012, included in the Plan's financial statements and supplemental schedules that were prepared by or derived from information provided by the trustee and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the trustee that the information provided to the Plan Administrator by the trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's (DOL's) Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedule related to the following assets. Single assets representing more than 5% of the Plan's net assets available for benefits as of December 30, 2013 and December 31, 2012 are separately identified.

Duramax Hourly Pension Plan

Notes to Financial Statements

Note 4. Information Certified by Vanguard Fiduciary Trust Company (Trustee) (Continued)

	2013	2012
Investments, at fair value:		
Registered investment companies:		
Vanguard Total International Stock Index Fund	\$ 2,022,535	\$ 1,753,246
Vanguard Primecap Fund	2,041,472	1,752,395
Vanguard Total Bond Market Index Fund	3,110,487	2,730,423
Vanguard Windsor Fund	2,051,941	1,758,587
Vanguard Intermediate Term Inv Grade Fund	1,880,381	1,644,800
Vanguard Short Term Inv Grade Fund	1,251,749	1,094,558
Vanguard Stock Market Index Fund	4,105,136	3,518,884
Money market fund	327,153 *	348,477 *
	<u>\$ 16,790,854</u>	<u>\$ 14,601,370</u>

* Investment balance did not exceed 5% of net assets available for benefits in the year indicated.

Vanguard Fiduciary Trust Company also certified to the completeness and accuracy of \$2,085,547 and \$1,252,275 of net appreciation in fair value of the registered investment companies investments and \$449,885 and \$380,839 of interest and dividends related to the aforementioned plan assets for the period January 1, 2013 through December 30, 2013 and for the year ended December 31, 2012, respectively.

Note 5. Fair Value Measurements

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

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

Level 2 Inputs to the valuation methodology include:

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

Duramax Hourly Pension Plan

Notes to Financial Statements

Note 5. 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 30, 2013 and December 31, 2012.

Registered investment companies: 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.

Money market fund: Valued at fair value based on the quoted market price of the fund.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 30, 2013 and December 31, 2012:

Fair Value as of December 30, 2013				
	Level 1	Level 2	Level 3	Total
Mutual funds:				
International fund	\$ 2,022,535	\$ -	\$ -	\$ 2,022,535
Domestic funds	8,198,549	-	-	8,198,549
Fixed income funds	6,242,617	-	-	6,242,617
	16,463,701	-	-	16,463,701
Money market fund	327,153	-	-	327,153
	\$ 16,790,854	\$ -	\$ -	\$ 16,790,854
Fair Value as of December 31, 2012				
	Level 1	Level 2	Level 3	Total
Mutual funds:				
International fund	\$ 1,753,246	\$ -	\$ -	\$ 1,753,246
Domestic funds	7,029,866	-	-	7,029,866
Fixed income funds	5,469,781	-	-	5,469,781
	14,252,893	-	-	14,252,893
Money market fund	348,477	-	-	348,477
	\$ 14,601,370	\$ -	\$ -	\$ 14,601,370

Duramax Hourly Pension Plan

Notes to Financial Statements

Note 5. Fair Value Measurements (Continued)

To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. The Plan evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the period January 1, 2013 through December 30, 2013, there were no significant transfers in or out of Levels 1, 2, or 3.

Note 6. Income Tax Status

The Plan has received a determination letter from the Internal Revenue Service dated July 19, 2012, stating that the Plan is qualified pursuant to the provisions of the Internal Revenue Code (IRC). Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Pension Administrative Committee believes that the Plan is being operated in compliance with the applicable requirements of IRC and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

Note 7. Plan Termination

The Company intends to continue the Plan indefinitely without interruption, but reserves the right to discontinue at any time. In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- i) Annuity benefits that former participants or their beneficiaries have been receiving for at least three years, or that participants 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 the Plan provisions in effect at any time during the five years preceding plan termination.
- ii) Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) up to the applicable limitations (discussed below).
- iii) All other vested benefits (that is, vested benefits not insured by the PBGC).
- iv) 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.

That ceiling, which is adjusted periodically, applies to pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in a form other than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

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

Duramax Hourly Pension Plan

Notes to Financial Statements

Note 8. Risks and Uncertainties

The Plan's assets are exposed to various risks such as credit, interest rate and market risks.

Credit risk arises from the potential for an issuer or other counterparty to default on its contractual obligations to the Plan. Investments are recorded at fair value. This represents the maximum credit risk exposure of the Plan.

Interest rate risk refers to the impact of interest rate changes on the Plan's financial position. Interest rate changes directly impact the fair value of fixed income securities held in the Plan. Interest rate changes will also have an indirect impact on the other investments in the Plan.

Market risk is the risk that the market value of an investment will fluctuate as a result of changes in market price.

Due to the level of risk associated with certain investment transactions, 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 statement of net assets available for benefits.

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

Note 9. Party-in-Interest Transactions

Certain Plan investments are invested in funds managed by Vanguard, an affiliate of the Plan's trustee. Therefore, these transactions qualify as party-in-interest transactions. Additionally, certain administrative functions of the Plan are performed by officers or employees of Company. No such officer or employee receives compensation from the Plan.

Note 10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	2013
Net assets available for benefits per the financial statements	\$ -
Differences in:	
Cash	(90,579)
Investments, at fair value	(16,790,854)
Due to other plan	16,881,433
Net assets available for benefits per the Form 5500	\$ -

Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) - Modified Cash Basis
December 30, 2013

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	Cash	Cash	\$ 90,579	\$ 90,579
	Money market fund			
*	Vanguard	Prime Money Market Fund	327,153	327,153
	Registered investment companies			
*	Vanguard	Total International Stock Index Fund	1,849,514	2,022,535
*	Vanguard	Primecap Fund	1,465,949	2,041,472
*	Vanguard	Total Bond Market Index Fund	3,064,372	3,110,487
*	Vanguard	Windsor Fund	1,265,343	2,051,941
*	Vanguard	Intermediate Term Inv Grade Fund	1,889,953	1,880,381
*	Vanguard	Short Term Inv Grade Fund	1,238,520	1,251,749
*	Vanguard	Stock Market Index Fund	2,649,675	4,105,136
			<u>\$ 13,750,479</u>	<u>\$ 16,790,854</u>

* A party-in-interest as defined by ERISA.

The above information has been certified by Vanguard Fiduciary Trust Company, the trustee, as complete and accurate.

Duramax Hourly Pension Plan

EIN/PN: 34-0317950/002

**Schedule H, Line 4(j) - Schedule of Reportable Transactions - Modified Cash Basis
For the period January 1, 2013 through December 30, 2013**

Identity of Party	Description	Purchase Price	Selling Price	Cost	Current Value	Net Gain/Loss
Category (iii) - Series of transactions in excess of 5% of Plan assets						
Vanguard Prime Money Market Fund	Money Market Fund	\$ 808,789	\$ -	\$ 808,789	\$ 808,789	\$ -
Vanguard Prime Money Market Fund	Money Market Fund	-	830,172	830,172	830,172	-

There were no category (i), (ii) or (iv) reportable transactions during 2013.

The above information has been certified by Vanguard Fiduciary Trust Company, the trustee, as complete and accurate.

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

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below. The average retirement age is 65.

(A) Retirement age	(B) Retirement Percent	(C) Lx	(D) Number of employees expected to retire (B) x (C)	(E) (A) x (D)
55	1.10%	10,000	110.00	6,050
56	0.99%	9,890	97.91	5,483
57	0.88%	9,792	86.17	4,912
58	0.77%	9,706	74.74	4,335
59	0.66%	9,631	63.57	3,750
60	0.55%	9,568	52.62	3,157
61	0.44%	9,515	41.87	2,554
62	0.33%	9,473	31.26	1,938
63	0.22%	9,442	20.77	1,309
64	0.11%	9,421	10.36	663
65	100.0%	9,411	9,410.73	611,698
Total			10,000.00	645,849
Average				64.58

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Actuarial Assumptions for January 1, 2013 Funding Valuation**

Discount rate sponsor elections			
• Segment rates or full yield curve	Stabilized Segment Rates	Non-Stabilized Segment Rates (maximum and 4010 purposes)	
• Look-back months	N/A	3	
• First 5 years	4.94%	1.72%	
• Next 15 years	6.15%	4.58%	
• Over 20 years	6.76%	5.67%	
Mortality sponsor elections			
• Healthy participants	Section 430(h)(3) prescribed separate static annuitant and nonannuitant mortality tables. These tables are based on the RP-2000 mortality tables projected with mortality improvement to the valuation year plus 7 and 15 years based on Scale AA.		
• Pre-1995 disabilities	Revenue Ruling 96-7 table for participants who became disabled before 1995		
• Post-1994 disabilities	Revenue Ruling 96-7 table for participants who became disabled after 1994 and are eligible for Social Security disability benefits		
Other economic assumptions			
• Salary scale	None		
• Expenses	\$190,000 added to current year normal cost		
Demographic assumptions			
• Withdrawal	See table of sample rates.		
• Disability incidence	UAW Male and Female rates.		
• Retirement age	100% retirement at age 65		
• Spouse assumptions	<u>Male participants</u>	<u>Female participants</u>	
— Percentage married	85%	85%	
— Spouse age difference	3 years younger	3 years older	
Form of payment	<u>Lump sum</u>	<u>Single life</u>	<u>50% J&S</u>
• Active retirements	0%	100%	0%
• Future vested deferred	0%	100%	0%
• Future disabilities	0%	100%	0%
• Future deaths	0%	0%	100%
• Current vested deferred	0%	100%	0%

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Table of Sample Rates**

Withdrawal Rates

Attained age	Years of service		
	0	1	2
25	26.1%	17.4%	12.0%
35	18.2%	12.1%	6.5%
40	14.2%	9.5%	4.2%
45	10.3%	6.8%	2.8%
55	2.4%	1.6%	1.1%

Actuarial Methods for Funding**Asset Methods**

The asset valuation method is an average of the adjusted market value for each year during the last 2 years preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110% and no less than 90% of the fair market value, as defined in IRC Section 430.

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

Participant Methods

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

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

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

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

A detailed description of the calculation follows:

- The plan's valuation date is the beginning of the plan year.
- An individual's **funding target** is the present value of future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **target normal cost** is the present value of the benefit expected to accrue in the plan year. If multiple decrements are used, the funding target and the target normal cost for an individual is the sum of the component funding targets and target normal costs associated with the various anticipated separation dates.
- The plan's **target normal cost** is the sum of the individual target normal costs, and the plan's **funding target** is the sum of the individual funding targets for all participants under the plan.

Schedule SB, Part V — Summary of Plan Provisions**Summary of Major Plan Provisions**

Effective date and plan year	Original plan: July 1, 1997
Status of the plan	All hourly rated employees of Duramax, Inc. are covered. As of May 1, 2007, no new participants are permitted.
Significant events that occurred during the year	None

Normal retirement

- Eligibility Age 65
- Benefit A monthly life annuity income equal to the Participant's years of credited service multiplied by a benefit rate dependent on his date of retirement as follows:

Norbalt and Johnson Rubber

		Born prior to 1/1/1940
<u>Retirement Date</u>	<u>Benefit Rate</u>	<u>Benefit Rate</u>
Before 2/1/1998	Various	Various
2/1/98-12/08/05	\$16.00	\$18.00
Effective 12/08/2005 Benefit Accruals were ended		

Johnsonite

		Born prior to 1/1/1946
<u>Retirement Date</u>	<u>Benefit Rate</u>	<u>Benefit Rate</u>
Before 2/1/1998	Various	Various
2/1/98 to 1/1/08	\$16.00	\$18.00
1/1/02 to 1/1/03	\$17.00	\$21.00
1/1/03 to 1/1/04	\$18.00	\$22.00
1/1/04 to 1/1/05	\$19.00	\$23.00
1/1/05 and after	\$20.00	\$24.00

Rubber Flooring

	Born prior to 1/1/1940
<u>Benefit Rate</u>	<u>Benefit Rate</u>
\$16.00	\$18.00

Early retirement

- Eligibility Age 60 and 15 years of credited service

Schedule SB, Part V — Summary of Plan Provisions

• Benefit	Either : (i) an immediate monthly income for life in an amount determined as for Normal Retirement (based on the rate applicable to Early Retirement) and on benefit service to Early Retirement, but reduced $\frac{1}{2}$ of 1% for each full month between the date of Early Retirement and Normal Retirement. or (ii) a monthly life income deferred to Normal Retirement Date in an amount determined as for Normal Retirement but based on service and the benefit rate in effect at Early Retirement.						
Deferred vested							
• Benefit	A vested deferred benefit will be paid to any participant according to the following scale:						
	<table> <tr> <th><u>Service</u></th><th><u>Vesting Percentage.</u></th></tr> <tr> <td>0-4 Years</td><td>0%</td></tr> <tr> <td>5 or more Years</td><td>100%</td></tr> </table>	<u>Service</u>	<u>Vesting Percentage.</u>	0-4 Years	0%	5 or more Years	100%
<u>Service</u>	<u>Vesting Percentage.</u>						
0-4 Years	0%						
5 or more Years	100%						
Disability							
• Eligibility	10 years of credited service						
• Benefit	A monthly life annuity equal to the Normal Retirement Benefit based on service and the benefit rate as of the date of Disability Retirement.						
Pre-retirement death							
• Benefit	Eligible spouses of vested participants not eligible for Early Retirement shall receive, commencing at age 60, a death benefit equal to 50% of that to which the participant would have been entitled had he (a) survived to age 60 with the accrued benefit he had when he died, (b) elected Early Retirement, (c) accepted the spouse's annuity benefit, and (d) died immediately thereafter. A participant eligible for Early Retirement will be treated as having retired the day prior and having accepted the spouse's benefit. All costs of the Pre-Retirement Death Benefit are met by Company contributions.						
Form of benefits							
• Automatic form for unmarried participants	Unless otherwise elected, any benefit payable under the plan shall be paid on a straight-life basis.						
• Automatic form for married participants	Unless otherwise elected, any benefit payable under the plan shall be paid on a 50% joint and contingent annuitant annuity basis.						

Schedule SB, Part V — Summary of Plan Provisions

• Optional forms	All employees commencing benefits may elect to have their lifetime benefit payable on an actuarially equivalent 50%, 75%, or 100% joint and contingent annuitant annuity basis. In addition, a lump sum payment is automatically distributed if the actuarially equivalent lump sum amount is less than \$1,000.
Actuarial Equivalence	Benefits other than lump sum payments: GA51 mortality table projected to 1975 by scale C, using a one year setback for participants and a six year setback for beneficiaries, and an interest rate of 8.0% per annum. Lump sum payments: PPA mortality and interest rates equal to the 3-tiered minimum present value segment rates for the November preceding the Plan Year in which the distribution will be made.
Miscellaneous	
• Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2013, the limit is \$205,000.

Plan Provision Changes Since Prior Valuation

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

Schedule SB, line 24 — Change in Actuarial Assumptions

- The interest rate assumption was updated from 2012 to 2013 in accordance with PPA and the Moving Ahead for Progress in the 21st Century Act (MAP-21).
- The mortality assumption was updated from the 2012 to the 2013 static mortality table for annuitants and non annuitants per §1.430(h)(3)-1(e) in accordance with PPA.
- The expense component of normal cost increased from \$120,000 to \$190,000 to reflect our expectations for the current plan year.

Schedule SB, line 26 — Schedule of Active Participant Data

Attained age	Years of credited service										
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & up	Total
Under 25			1								1
25-29			6								6
30-34			17	12	1						30
35-39			7	17	8	1					30
40-44			7	6	8	3	2				26
45-49			4	10	7	8	7				36
50-54			6	7	10	8	2	3			36
55-59			5	8	5	2	5	2	4		31
60-64				3	2	3	1	2		2	13
65-69								1		2	3
70 & up											
Total			53	63	41	25	17	8	4	4	215

In each cell, the number is the count of active participants for each age/service combination.

Schedule SB, line 32 — Schedule of Amortization Bases

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

Shortfall bases				
Year established		Outstanding balance	Years remaining	2013 Installment
2008	\$	1,145,067	2	\$ 586,333
2009		(54,822)	3	(19,162)
2010		1,577,723	12	176,788
2011		1,497,305	13	159,068
2012		(1,434,233)	6	(270,973)
2013		1,296,936	7	216,448
Total	\$	4,027,976		\$ 848,502

2013	Installment for short plan year ¹	\$	846,178
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¹ Adjusted for 364/365 days of short plan year.

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 12/30/2013

► **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 DURAMAX HOURLY PENSION PLAN	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%;">B Three-digit plan number (PN) ►</td> <td style="width:30%; text-align: center;">002</td> </tr> </table>	B Three-digit plan number (PN) ►	002
B Three-digit plan number (PN) ►	002		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF JOHNSONITE, INC.	D Employer Identification Number (EIN) 34-0317950		
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B			
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500			

Part I Basic Information

1	Enter the valuation date:	Month <u>1</u>	Day <u>1</u>	Year <u>2013</u>	
2	Assets:				
	a Market value	2a	14,923,461		
	b Actuarial value	2b	14,757,393		
3	Funding target/participant count breakdown:				
		(1) Number of participants	(2) Funding Target		
	a For retired participants and beneficiaries receiving payment	3a	346	10,779,193	
	b For terminated vested participants	3b	531	4,939,348	
	c For active participants:				
	(1) Non-vested benefits	3c(1)		92,600	
	(2) Vested benefits	3c(2)		2,907,164	
	(3) Total active	3c(3)	215	2,999,764	
	d Total	3d	1,092	18,718,305	
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	6.36 %		
6	Target normal cost	6	329,073		

Statement by Enrolled Actuary

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

SIGN HERE	 Signature of actuary Victor Buonopane Type or print name of actuary Mercer Firm name 1166 Avenue of the Americas New York Address of the firm	 Date 14-06320 Most recent enrollment number (212) 345-7000 Telephone number (including area code)
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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)	6,850	52,858
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)	6,850	52,858
10	Interest on line 9 using prior year's actual return of <u>12.32</u> %	844	6,512
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		684
	b Interest on (a) using prior year's effective interest rate of <u>7.07</u> % except as otherwise provided (see instructions)		48
	c Total available at beginning of current plan year to add to prefunding balance		732
	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)	7,694	59,370

Part III Funding Percentages			
14	Funding target attainment percentage	14	78.48 %
15	Adjusted funding target attainment percentage	15	78.48 %
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	82.01 %
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
04/15/2013	220,000		09/12/2014	370,000	
07/15/2013	220,000				
10/15/2013	220,000				
01/14/2014	220,000				
04/15/2014	59,000				
07/15/2014	59,000				
			Totals ►	18(b)	1,368,000 18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1,286,463

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.94 %	2nd segment: 6.15 %	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	
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	329,073	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	4,027,976	846,178	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	1,175,251	
	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	1,175,251	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	1,286,463	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	111,212	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
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

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below. The average retirement age is 65.

(A) Retirement age	(B) Retirement Percent	(C) Lx	(D) Number of employees expected to retire (B) x (C)	(E) (A) x (D)
55	1.10%	10,000	110.00	6,050
56	0.99%	9,890	97.91	5,483
57	0.88%	9,792	86.17	4,912
58	0.77%	9,706	74.74	4,335
59	0.66%	9,631	63.57	3,750
60	0.55%	9,568	52.62	3,157
61	0.44%	9,515	41.87	2,554
62	0.33%	9,473	31.26	1,938
63	0.22%	9,442	20.77	1,309
64	0.11%	9,421	10.36	663
65	100.0%	9,411	9,410.73	611,698
Total			10,000.00	645,849
Average				64.58

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Actuarial Assumptions for January 1, 2013 Funding Valuation**

Discount rate sponsor elections			
• Segment rates or full yield curve	Stabilized Segment Rates	Non-Stabilized Segment Rates (maximum and 4010 purposes)	
• Look-back months	N/A	3	
• First 5 years	4.94%	1.72%	
• Next 15 years	6.15%	4.58%	
• Over 20 years	6.76%	5.67%	
Mortality sponsor elections			
• Healthy participants	Section 430(h)(3) prescribed separate static annuitant and nonannuitant mortality tables. These tables are based on the RP-2000 mortality tables projected with mortality improvement to the valuation year plus 7 and 15 years based on Scale AA.		
• Pre-1995 disabilities	Revenue Ruling 96-7 table for participants who became disabled before 1995		
• Post-1994 disabilities	Revenue Ruling 96-7 table for participants who became disabled after 1994 and are eligible for Social Security disability benefits		
Other economic assumptions			
• Salary scale	None		
• Expenses	\$190,000 added to current year normal cost		
Demographic assumptions			
• Withdrawal	See table of sample rates.		
• Disability incidence	UAW Male and Female rates.		
• Retirement age	100% retirement at age 65		
• Spouse assumptions	<u>Male participants</u>	<u>Female participants</u>	
— Percentage married	85%	85%	
— Spouse age difference	3 years younger	3 years older	
Form of payment	<u>Lump sum</u>	<u>Single life</u>	<u>50% J&S</u>
• Active retirements	0%	100%	0%
• Future vested deferred	0%	100%	0%
• Future disabilities	0%	100%	0%
• Future deaths	0%	0%	100%
• Current vested deferred	0%	100%	0%

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Table of Sample Rates**

Withdrawal Rates

Attained age	Years of service		
	0	1	2
25	26.1%	17.4%	12.0%
35	18.2%	12.1%	6.5%
40	14.2%	9.5%	4.2%
45	10.3%	6.8%	2.8%
55	2.4%	1.6%	1.1%

Actuarial Methods for Funding**Asset Methods**

The asset valuation method is an average of the adjusted market value for each year during the last 2 years preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110% and no less than 90% of the fair market value, as defined in IRC Section 430.

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

Participant Methods

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

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

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

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

A detailed description of the calculation follows:

- The plan's valuation date is the beginning of the plan year.
- An individual's **funding target** is the present value of future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **target normal cost** is the present value of the benefit expected to accrue in the plan year. If multiple decrements are used, the funding target and the target normal cost for an individual is the sum of the component funding targets and target normal costs associated with the various anticipated separation dates.
- The plan's **target normal cost** is the sum of the individual target normal costs, and the plan's **funding target** is the sum of the individual funding targets for all participants under the plan.

Schedule SB, Part V — Summary of Plan Provisions**Summary of Major Plan Provisions**

Effective date and plan year	Original plan: July 1, 1997
Status of the plan	All hourly rated employees of Duramax, Inc. are covered. As of May 1, 2007, no new participants are permitted.
Significant events that occurred during the year	None

Normal retirement

- Eligibility Age 65
- Benefit A monthly life annuity income equal to the Participant's years of credited service multiplied by a benefit rate dependent on his date of retirement as follows:

Norbalt and Johnson Rubber

		Born prior to 1/1/1940
<u>Retirement Date</u>	<u>Benefit Rate</u>	<u>Benefit Rate</u>
Before 2/1/1998	Various	Various
2/1/98-12/08/05	\$16.00	\$18.00
Effective 12/08/2005 Benefit Accruals were ended		

Johnsonite

		Born prior to 1/1/1946
<u>Retirement Date</u>	<u>Benefit Rate</u>	<u>Benefit Rate</u>
Before 2/1/1998	Various	Various
2/1/98 to 1/1/08	\$16.00	\$18.00
1/1/02 to 1/1/03	\$17.00	\$21.00
1/1/03 to 1/1/04	\$18.00	\$22.00
1/1/04 to 1/1/05	\$19.00	\$23.00
1/1/05 and after	\$20.00	\$24.00

Rubber Flooring

	Born prior to 1/1/1940
<u>Benefit Rate</u>	<u>Benefit Rate</u>
\$16.00	\$18.00

Early retirement

- Eligibility Age 60 and 15 years of credited service

Schedule SB, Part V — Summary of Plan Provisions

• Benefit	Either : (i) an immediate monthly income for life in an amount determined as for Normal Retirement (based on the rate applicable to Early Retirement) and on benefit service to Early Retirement, but reduced $\frac{1}{2}$ of 1% for each full month between the date of Early Retirement and Normal Retirement. or (ii) a monthly life income deferred to Normal Retirement Date in an amount determined as for Normal Retirement but based on service and the benefit rate in effect at Early Retirement.						
Deferred vested							
• Benefit	A vested deferred benefit will be paid to any participant according to the following scale:						
	<table> <tr> <th><u>Service</u></th><th><u>Vesting Percentage.</u></th></tr> <tr> <td>0-4 Years</td><td>0%</td></tr> <tr> <td>5 or more Years</td><td>100%</td></tr> </table>	<u>Service</u>	<u>Vesting Percentage.</u>	0-4 Years	0%	5 or more Years	100%
<u>Service</u>	<u>Vesting Percentage.</u>						
0-4 Years	0%						
5 or more Years	100%						
Disability							
• Eligibility	10 years of credited service						
• Benefit	A monthly life annuity equal to the Normal Retirement Benefit based on service and the benefit rate as of the date of Disability Retirement.						
Pre-retirement death							
• Benefit	Eligible spouses of vested participants not eligible for Early Retirement shall receive, commencing at age 60, a death benefit equal to 50% of that to which the participant would have been entitled had he (a) survived to age 60 with the accrued benefit he had when he died, (b) elected Early Retirement, (c) accepted the spouse's annuity benefit, and (d) died immediately thereafter. A participant eligible for Early Retirement will be treated as having retired the day prior and having accepted the spouse's benefit. All costs of the Pre-Retirement Death Benefit are met by Company contributions.						
Form of benefits							
• Automatic form for unmarried participants	Unless otherwise elected, any benefit payable under the plan shall be paid on a straight-life basis.						
• Automatic form for married participants	Unless otherwise elected, any benefit payable under the plan shall be paid on a 50% joint and contingent annuitant annuity basis.						

Schedule SB, Part V — Summary of Plan Provisions

• Optional forms	All employees commencing benefits may elect to have their lifetime benefit payable on an actuarially equivalent 50%, 75%, or 100% joint and contingent annuitant annuity basis. In addition, a lump sum payment is automatically distributed if the actuarially equivalent lump sum amount is less than \$1,000.
Actuarial Equivalence	Benefits other than lump sum payments: GA51 mortality table projected to 1975 by scale C, using a one year setback for participants and a six year setback for beneficiaries, and an interest rate of 8.0% per annum. Lump sum payments: PPA mortality and interest rates equal to the 3-tiered minimum present value segment rates for the November preceding the Plan Year in which the distribution will be made.
Miscellaneous	
• Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2013, the limit is \$205,000.

Plan Provision Changes Since Prior Valuation

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

Schedule SB, line 24 — Change in Actuarial Assumptions

- The interest rate assumption was updated from 2012 to 2013 in accordance with PPA and the Moving Ahead for Progress in the 21st Century Act (MAP-21).
- The mortality assumption was updated from the 2012 to the 2013 static mortality table for annuitants and non annuitants per §1.430(h)(3)-1(e) in accordance with PPA.
- The expense component of normal cost increased from \$120,000 to \$190,000 to reflect our expectations for the current plan year.

Schedule SB, line 26 — Schedule of Active Participant Data

Attained age	Years of credited service										
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & up	Total
Under 25			1								1
25-29			6								6
30-34			17	12	1						30
35-39			7	17	8	1					30
40-44			7	6	8	3	2				26
45-49			4	10	7	8	7				36
50-54			6	7	10	8	2	3			36
55-59			5	8	5	2	5	2	4		31
60-64				3	2	3	1	2		2	13
65-69								1		2	3
70 & up											
Total			53	63	41	25	17	8	4	4	215

In each cell, the number is the count of active participants for each age/service combination.

Schedule SB, line 32 — Schedule of Amortization Bases

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

Shortfall bases				
Year established		Outstanding balance	Years remaining	2013 Installment
2008	\$	1,145,067	2	\$ 586,333
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Total	\$	4,027,976		\$ 848,502

2013	Installment for short plan year ¹	\$	846,178
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¹ Adjusted for 364/365 days of short plan year.

Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) - Modified Cash Basis
December 30, 2013

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	Cash	Cash	\$ 90,579	\$ 90,579
	Money market fund			
*	Vanguard	Prime Money Market Fund	327,153	327,153
	Registered investment companies			
*	Vanguard	Total International Stock Index Fund	1,849,514	2,022,535
*	Vanguard	Primecap Fund	1,465,949	2,041,472
*	Vanguard	Total Bond Market Index Fund	3,064,372	3,110,487
*	Vanguard	Windsor Fund	1,265,343	2,051,941
*	Vanguard	Intermediate Term Inv Grade Fund	1,889,953	1,880,381
*	Vanguard	Short Term Inv Grade Fund	1,238,520	1,251,749
*	Vanguard	Stock Market Index Fund	2,649,675	4,105,136
			<u>\$ 13,750,479</u>	<u>\$ 16,790,854</u>

* A party-in-interest as defined by ERISA.

The above information has been certified by Vanguard Fiduciary Trust Company, the trustee, as complete and accurate.

Duramax Hourly Pension Plan

EIN/PN: 34-0317950/002

**Schedule H, Line 4(j) - Schedule of Reportable Transactions - Modified Cash Basis
For the period January 1, 2013 through December 30, 2013**

Identity of Party	Description	Purchase Price	Selling Price	Cost	Current Value	Net Gain/Loss
Category (iii) - Series of transactions in excess of 5% of Plan assets						
Vanguard Prime Money Market Fund	Money Market Fund	\$ 808,789	\$ -	\$ 808,789	\$ 808,789	\$ -
Vanguard Prime Money Market Fund	Money Market Fund	-	830,172	830,172	830,172	-

There were no category (i), (ii) or (iv) reportable transactions during 2013.

The above information has been certified by Vanguard Fiduciary Trust Company, the trustee, as complete and accurate.