

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

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>EASTERN PLATING, INC. 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2010</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2010</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/2010</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>EASTERN PLATING, INC.</u> <u>371 CHEMWOOD DRIVE</u> <u>NEWPORT, TN 37821</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>62-1168853</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>423-623-0062</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>332810</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>62-1168853</u>	2c Sponsor's telephone number <u>423-623-0062</u>	2d Business code (see instructions) <u>332810</u>	
2b Employer Identification Number (EIN) <u>62-1168853</u>					
2c Sponsor's telephone number <u>423-623-0062</u>					
2d Business code (see instructions) <u>332810</u>					

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

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

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

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	127
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	135
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	6
d Subtotal. Add lines 6a , 6b , and 6c		6d	141
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	141
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	90
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	2
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: 2E 2F 2G 2J 2K 2T 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☐ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

A Name of plan EASTERN PLATING, INC. 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 EASTERN PLATING, INC.	D Employer Identification Number (EIN) 62-1168853	

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

(a) Name of insurance carrier

TRANSAMERICA FINANCIAL LIFE INS. CO.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
36-6071399	70688	601146-000	90	01/01/2013	12/31/2013

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
1315	6154

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

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

ERISA SERVICES, INC.
P.O. BOX 24628
KNOXVILLE, TN 37934

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	6154	FEES	5

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

MERRILL LYNCH LIFE AGENCY, INC.
PRODUCER KEVIN FILLERS
4804 DEER LAKE DR. E 5TH FLOOR
JACKSONVILLE, FL 32246

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
663			3

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

MERRILL LYNCH AGENCY, INC.

PRODUCER KENNETH HAYES
4804 DEER LAKE DR. E 5TH FLOOR
JACKSONVILLE, FL 32246

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
326			3

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

MERRILL LYNCH LIFE AGENCY, INC.

PRODUCER W TODD STAMPER
4804 DEER LAKE DR. E 5TH FLOOR
JACKSONVILLE, FL 32246

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
326			3

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	0
5 Current value of plan's interest under this contract in separate accounts at year end	5	2023691

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY

b Balance at the end of the previous year	7b	305837
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c Additions: (1) Contributions deposited during the year	7c(1)	45045	
(2) Dividends and credits	7c(2)	0	
(3) Interest credited during the year	7c(3)	2585	
(4) Transferred from separate account	7c(4)	772	
(5) Other (specify below)	7c(5)	0	

(6) Total additions	7c(6)	48402
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d Total of balance and additions (add lines 7b and 7c(6))	7d	354239
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e Deductions:			
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	2770	
(2) Administration charge made by carrier	7e(2)	889	
(3) Transferred to separate account	7e(3)	3546	
(4) Other (specify below)	7e(4)	0	

(5) Total deductions	7e(5)	7205
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	347034
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan 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.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>EASTERN PLATING, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>EASTERN PLATING, INC.</u>	D Employer Identification Number (EIN) <u>62-1168853</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TRTSMCO</u>			
b Name of sponsor of entity listed in (a): <u>TRANSAMERICA FINANCIAL LIFE INS. CO.</u>			
c EIN-PN <u>36-6071399-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>45750</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TRTBAL</u>			
b Name of sponsor of entity listed in (a): <u>TRANSAMERICA FINANCIAL LIFE INS. CO.</u>			
c EIN-PN <u>36-6071399-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>16714</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TR15TVG</u>			
b Name of sponsor of entity listed in (a): <u>TRANSAMERICA FINANCIAL LIFE INS. CO.</u>			
c EIN-PN <u>36-6071399-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>45</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TR25TVG</u>			
b Name of sponsor of entity listed in (a): <u>TRANSAMERICA FINANCIAL LIFE INS. CO.</u>			
c EIN-PN <u>36-6071399-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>137555</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TR35TVG</u>			
b Name of sponsor of entity listed in (a): <u>TRANSAMERICA FINANCIAL LIFE INS. CO.</u>			
c EIN-PN <u>36-6071399-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>61784</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TR45TVG</u>			
b Name of sponsor of entity listed in (a): <u>TRANSAMERICA FINANCIAL LIFE INS. CO.</u>			
c EIN-PN <u>36-6071399-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1361</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TRAMEP</u>			
b Name of sponsor of entity listed in (a): <u>TRANSAMERICA FINANCIAL LIFE INS. CO.</u>			
c EIN-PN <u>36-6071399-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>772</u>	

a Name of MTIA, CCT, PSA, or 103-12 IE: [TRTOMSC](#)**b** Name of sponsor of entity listed in (a): [TRANSAMERICA FINANCIAL LIFE INS. CO.](#)

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9616
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a Name of MTIA, CCT, PSA, or 103-12 IE: [TRSMV](#)**b** Name of sponsor of entity listed in (a): [TRANSAMERICA FINANCIAL LIFE INS. CO.](#)

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8727
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a Name of MTIA, CCT, PSA, or 103-12 IE: [TRVREIT](#)**b** Name of sponsor of entity listed in (a): [TRANSAMERICA FINANCIAL LIFE INS. CO.](#)

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 27167
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a Name of MTIA, CCT, PSA, or 103-12 IE: [TR10TVG](#)**b** Name of sponsor of entity listed in (a): [TRANSAMERICA FINANCIAL LIFE INS. CO.](#)

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 490
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a Name of MTIA, CCT, PSA, or 103-12 IE: [TR20TVG](#)**b** Name of sponsor of entity listed in (a): [TRANSAMERICA FINANCIAL LIFE INS. CO.](#)

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 110715
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a Name of MTIA, CCT, PSA, or 103-12 IE: [TR30TVG](#)**b** Name of sponsor of entity listed in (a): [TRANSAMERICA FINANCIAL LIFE INS. CO.](#)

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 801712
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a Name of MTIA, CCT, PSA, or 103-12 IE: [TR40TVG](#)**b** Name of sponsor of entity listed in (a): [TRANSAMERICA FINANCIAL LIFE INS. CO.](#)

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1178
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a Name of MTIA, CCT, PSA, or 103-12 IE: [TR50TVG](#)**b** Name of sponsor of entity listed in (a): [TRANSAMERICA FINANCIAL LIFE INS. CO.](#)

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 258
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a Name of MTIA, CCT, PSA, or 103-12 IE: [AFNP5](#)**b** Name of sponsor of entity listed in (a): [TRANSAMERICA FINANCIAL LIFE INS. CO.](#)

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 36049
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a Name of MTIA, CCT, PSA, or 103-12 IE: [EPMR5](#)**b** Name of sponsor of entity listed in (a): [TRANSAMERICA FINANCIAL LIFE INS. CO.](#)

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2725
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a Name of MTIA, CCT, PSA, or 103-12 IE: BGAR5**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO,

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	41416
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a Name of MTIA, CCT, PSA, or 103-12 IE: FEOR5**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO,

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	23646
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a Name of MTIA, CCT, PSA, or 103-12 IE: RMVE5**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO,

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	10182
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a Name of MTIA, CCT, PSA, or 103-12 IE: TGBR5**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO,

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	5980
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a Name of MTIA, CCT, PSA, or 103-12 IE: DAAA5**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO,

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	15511
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a Name of MTIA, CCT, PSA, or 103-12 IE: ODMR5**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO,

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	6928
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRRR5**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO,

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	106326
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a Name of MTIA, CCT, PSA, or 103-12 IE: PJSR5**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO,

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	19302
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a Name of MTIA, CCT, PSA, or 103-12 IE: VLMG5**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO,

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	22303
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a Name of MTIA, CCT, PSA, or 103-12 IE: WFAG5**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO,

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	33542
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a Name of MTIA, CCT, PSA, or 103-12 IE: LRAW5**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS. CO.

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 265975
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a Name of MTIA, CCT, PSA, or 103-12 IE: DFAC5**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS. CO.

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3499
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a Name of MTIA, CCT, PSA, or 103-12 IE: FGSX5**b** Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS. CO.

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 206463
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>EASTERN PLATING, INC. 401(K) PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EASTERN PLATING, INC.</u>		D Employer Identification Number (EIN) <u>62-1168853</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)		1405
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	305837	347034
(10) Value of interest in pooled separate accounts	1c(10)	1642041	2023691
(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)		
(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	1947878	2372130

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		1073
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	1073

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1947878	2371057
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	73770	
(B) Participants	2a(1)(B)	93913	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		167683
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	301004	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		301004

		(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)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		468687

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	39204	
(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)		39204
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	6304	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		6304
j Total expenses. Add all expense amounts in column (b) and enter total	2j		45508

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		423179
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: LATTIMORE BLACK MORGAN & CAIN, P.C.

(2) EIN: 62-1199757

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		1916
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		250000
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)

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

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

A Name of plan <u>EASTERN PLATING, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EASTERN PLATING, INC.</u>	D Employer Identification Number (EIN) <u>62-1168853</u>

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
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>36-6071399</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

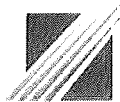
- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

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

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

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

EASTERN PLATING, INC. 401(K) PLAN
Financial Statements and Supplemental Schedules
December 31, 2013 and 2012
(With Independent Auditors' Report Thereon)



LATTIMORE BLACK MORGAN & CAIN, PC
CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

EASTERN PLATING, INC. 401(K) PLAN

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Independent Auditors' Report

The Plan Administrator
Eastern Plating, Inc. 401(k) Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Eastern Plating, Inc. 401(k) Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these 2013 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 on the 2013 financial statements.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note (3), which was certified by Transamerica Financial Life Insurance Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the year ended December 31, 2013, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2013 and the schedule of delinquent participant contributions for the year ended December 31, 2013 are required by the DOL's Rules and Regulation for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

Report on Compiled 2012 Financial Statement

We have compiled the accompanying statement of net assets available for benefits of Eastern Plating, Inc. 401(k) Plan as of December 31, 2012. We have not audited or reviewed the accompanying statement of net assets available for benefits and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with U.S. GAAP.

Plan management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist plan management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

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

Raffine Black Morgan & Cain, PC

Knoxville, Tennessee

October 14, 2014

EASTERN PLATING, INC. 401(K) PLAN

Statements of Net Assets Available for Benefits

December 31, 2013 and 2012

	<u>2013</u>	<u>Compiled 2012</u>
Assets:		
Investments, at fair value:		
Pooled separate accounts	\$ 2,023,691	\$ 1,642,041
Common collective trust	<u>347,034</u>	<u>305,837</u>
Total investments, at fair value	2,370,725	1,947,878
Participant contribution receivable	<u>1,405</u>	<u>-</u>
Total assets	2,372,130	1,947,878
Liabilities:		
Other liabilities	<u>1,073</u>	<u>-</u>
Net assets available for benefits	\$ <u>2,371,057</u>	\$ <u>1,947,878</u>

See accompanying notes to the financial statements.

EASTERN PLATING, INC. 401(K) PLAN

Statement of Changes in Net Assets Available for Benefits

Year ended December 31, 2013

Additions to net assets attributed to:	
Net change resulting from investment activity:	
Net appreciation in fair value of investments	\$ <u>301,004</u>
Contributions:	
Plan Sponsor	73,770
Participants	<u>93,913</u>
Total contributions	<u>167,683</u>
Total additions	<u>468,687</u>
Deductions from net assets attributed to:	
Benefits paid	39,204
Administrative expenses	<u>6,304</u>
Total deductions	<u>45,508</u>
Net increase	423,179
Net assets available for benefits at beginning of year	<u>1,947,878</u>
Net assets available for benefits at end of year	\$ <u>2,371,057</u>

See accompanying notes to the financial statements.

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(1) Description of plan

The following description of the Eastern Plating, Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

(a) General

The Plan is a defined contribution plan established to provide retirement benefits for employees of Eastern Plating, Inc. (the "Plan Sponsor"). The Plan covers substantially all full-time employees who have completed one year of service ("participants"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

(b) Contributions

Participants may voluntarily make qualified retirement contributions to the Plan which are deductible by the participants for federal income tax purposes under Section 401(k) of the Internal Revenue Code ("IRC"). Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. In order to participate, employees must make a minimum contribution of 1% of compensation. Participant contributions are permitted up to 100% of compensation subject to certain IRC limitations.

The Plan automatically enrolls all newly eligible employees at a deferral rate of 3%, unless the employee elects to not participate in the Plan. Each enrolled employee's deferral percentage will automatically increase by 1% per year after the second year, to a maximum of 6% unless the employee elects otherwise.

The Plan Sponsor will match an amount equal to 100% of the participant's contributions up to 6%. Plan Sponsor and participant contributions may not exceed the maximum amount deductible for federal income tax purposes.

The Plan also provides that the Plan Sponsor may contribute each year a profit-sharing amount authorized by the Plan Sponsor's Board of Directors; however, an annual contribution by the Plan Sponsor is not required. There was no profit-sharing contribution made in 2013.

(c) Participant accounts

Each participant's account is credited (charged) with the participant's and allocations of Plan Sponsor contributions, investment earnings (losses), and administrative expenses. Allocations are based on participant's compensation or account balances as defined in the plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(d) Vesting

Participants are immediately vested in their elective salary deferral and plan sponsor matching contributions plus actual earnings (losses) thereon. Vesting in the Plan Sponsor's discretionary contribution is based on years of continuous service. Participants vest over six years as follows:

Years of Vesting <u>Service</u>	Vested <u>Percentage</u>
Less than 2	0%
2 years	20%
3 years	40%
4 years	60%
5 years	80%
6 years	100%

(e) Payment of benefits

On termination of service due to death, permanent disability, or retirement, a participant may elect to receive either a lump-sum payment or annual installments over a specified period equal to his or her entire account. For termination of service due to other reasons, a participant will be entitled to receive only the vested interest in his or her account as a lump-sum distribution.

(f) Forfeited accounts

Forfeitures are created when participants terminate employment prior to becoming fully vested in the Plan Sponsor profit-sharing contribution portion of their accounts. Such forfeitures reduce the Plan Sponsor's contributions to the Plan. At December 31, 2013 and 2012, forfeited nonvested accounts totaled \$741 and \$7,040, respectively. These accounts will be used to reduce future Plan Sponsor contributions. Also, in 2013, Plan Sponsor contributions were reduced by \$7,054 from forfeited nonvested accounts.

(g) Hardship withdrawals

The Plan permits distributions in the event of a hardship, as defined in the plan agreement. These distributions are taxable and subject to a tax penalty equal to 10% of the hardship distribution amount if the participant is younger than age 59½. Hardship withdrawals are limited to the participant's elective account balance. If a participant receives a hardship withdrawal from the Plan, the participant will be unable to make contributions to the Plan for a period of six months.

(h) Administrative expenses

Certain expenses of maintaining the Plan are paid directly by the Plan Sponsor and are excluded from these financial statements. Certain fees incurred by the Plan are charged against the funds and reflected in the value of the Plan's investments.

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(i) Plan termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

(2) Summary of significant accounting policies

(a) Basis of accounting

The financial statements are prepared under the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

(b) Investment contracts

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through a common collective trust.

Management has determined that the estimated fair value of the Plan's indirect investments in fully benefit-responsive contracts as of December 31, 2013 and 2012 approximates contract value, and any difference between fair value and contract value is insignificant. Therefore, the Statement of Net Assets Available for Benefits and the Statement of Changes in Net Assets Available for Benefits are prepared using an amount which is considered to be equal to both contract value and fair value for the common collective trust.

(c) Investment valuation and income recognition

Investments are stated at fair value as reported by the custodian. See Note (4) for discussion of fair value.

Purchases and sales of securities are recorded on a trade-date basis.

(d) Payment of benefits

Benefits are recorded when paid.

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(e) Use of estimates

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

(f) Events occurring after reporting date

The Plan Sponsor has evaluated events and transactions that occurred between December 31, 2013 and October 14, 2014, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

(3) Summary of information certified by custodian

The following information was certified as complete and accurate by Transamerica Financial Life Insurance Company, custodian, as of and for the year ended December 31, 2013.

Investments, at fair value	\$ <u>2,370,725</u>
Net change resulting from investment activity	\$ <u>301,004</u>

(4) Fair value measurements

Fair value is a market-based measurement, not an entity-specific measurement. Therefore, a fair value measurement should be determined based on the assumptions that market participants would use in pricing the asset or liability. As a basis for considering market participant assumptions in fair value measurements, fair value accounting standards establish a fair value hierarchy that distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity including quoted market prices in active markets for identical assets (Level 1), or significant other observable inputs (Level 2) and the reporting entity's own assumptions about market participant assumptions (Level 3). The Plan does not have any fair value measurements using significant unobservable inputs (Level 3) as of December 31, 2013 and 2012.

The asset'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.

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

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

- (i) *Pooled separate accounts:* Valued at net asset value, which is based on the market value of the underlying investments held by the pooled separate account at year end. The net asset value is not a publicly-quoted price in an active market. Each pooled separate account provides for daily redemptions by the Plan at reported net asset values per share with no advance notice requirement.
- (ii) *Common collective trust fund:* The value of the Plan's interest in the common collective trust fund is based upon the current value of and net investment gain or loss relating to the units of participation held by the Plan. See Note (6).

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's management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments 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 assets at fair value as of December 31, 2013 and 2012:

Fair Value Measurements as of December 31, 2013 using the following inputs

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Pooled separate accounts:				
Global equity	\$ 36,049	\$ -	\$ -	\$ 36,049
Hybrid	1,194,328	16,714	-	1,211,042
Specialty	146,645	-	-	146,645
International equity	24,418	-	-	24,418
Large/Mid growth equity	206,463	-	-	206,463
Large/Mid blend equity	275,591	45,750	-	321,341
Small company equity	28,029	-	-	28,029
Large/Mid value equity	10,182	-	-	10,182
International/Global Bond	5,980	-	-	5,980
Bond	33,542	-	-	33,542
Total pooled separate accounts	<u>1,961,227</u>	<u>62,464</u>	<u>-</u>	<u>2,023,691</u>
Common collective trust	-	347,034	-	347,034
Total	<u>\$ 1,961,227</u>	<u>\$ 409,498</u>	<u>\$ -</u>	<u>\$ 2,370,725</u>

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

Fair Value Measurements as of December 31, 2012 using the following inputs

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Pooled separate accounts:				
Global equity	\$ 33,801	\$ -	\$ -	\$ 33,801
Hybrid	954,747	13,626	-	968,373
Specialty	191,816	-	-	191,816
International equity	17,998	-	-	17,998
Large/Mid growth equity	130,732	-	-	130,732
Large/Mid blend equity	185,008	32,514	-	217,522
Small company equity	18,794	-	-	18,794
Large/Mid value equity	7,422	-	-	7,422
International/Global Bond	4,953	-	-	4,953
Bond	50,630	-	-	50,630
Total pooled separate accounts	1,595,901	46,140	-	1,642,041
Common collective trust	-	305,837	-	305,837
Total	\$ 1,595,901	\$ 351,977	\$ -	\$ 1,947,878

(5) Investments and investment income

The fair value of investments that represent 5% or more of the Plan's net assets as of December 31, 2013 and 2012 are as follows:

	<u>2013</u>	<u>2012</u>
Franklin Growth Series	\$ 206,463	\$ 130,732
Lord Abbett Calibrated Dividend Growth	265,975	178,300
Transamerica Stable Value Core Account	347,034	305,837
Vanguard Target Retirement 2025	137,555	118,950
Vanguard Target Retirement 2030	801,712	686,242
PIMCO Real Return	**	133,310

**Investment does not represent 5% or more of the Plans net assets for the respective year.

During 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

Pooled separate accounts	\$ 299,308
Common collective trust	1,696
	\$ 301,004

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(6) Investment contract with insurance company

The Plan has a benefit-responsive investment contract with an insurance company, Transamerica Life Insurance Company. The insurance company maintains the Plan's contributions in a general account which is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed fund issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The average yield and crediting interest rates was .80% as of December 31, 2013. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a monthly basis for resetting.

(7) Income tax status

The Plan Sponsor adopted a volume submitter retirement plan, which received a favorable opinion letter from the Internal Revenue Service ("IRS") on March 31, 2008, which stated that the volume submitter plan was designed in accordance with the applicable sections of the IRC. The Plan itself has not received a determination letter from the IRS stating that the Plan is qualified under Section 401(a) of the IRC. However, the plan administrator believes that the adopted volume submitter plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and is therefore, qualified and exempt from taxation.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013 and 2012, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2010.

(8) Untimely remittance of participant contributions

The Plan Sponsor is required by Department of Labor regulation to remit participant contributions as soon as practicable, but by no later than the fifteenth business day following the end of the month in which the amounts were withheld from wages. For certain contributions withheld in 2013, the funds were not remitted timely.

(9) Related party transactions

Certain plan investments are units of pooled separate accounts and a common collective trust managed by Transamerica Financial Life Insurance Company, the custodian of the Plan and, therefore, these transactions qualify as party-in-interest transactions.

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(10) Risks and uncertainties

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

(11) Subsequent event

Effective January 1, 2014 the Plan name was changed to Eastern Plating 401k Plan.

EASTERN PLATING, INC. 401(K) PLAN

EIN 62-1168853, PLAN No. 001

Schedule H, line 4a - Schedule of Delinquent Participant Contributions

Year ended December 31, 2013

Check Here If Late Participant Loan Payments Are Included	Participant Contributions Transferred Late to the Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
	1,916	1,916	-	-	-

EASTERN PLATING, INC. 401(K) PLAN

EIN 62-1168853, PLAN No. 001

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

December 31, 2013

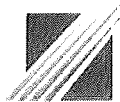
(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
	Pooled separate accounts:			
*	American Funds	New perspective	**	\$ 36,049
*	BlackRock	Global Allocation	**	41,416
*	DWS	Alternative Asset Allocation	**	15,511
*	DFA	Inflation-Protected Securities	**	3,499
*	Wells Fargo	Advantage Precious Metals	**	2,725
*	First Eagle	Overseas	**	23,646
*	Franklin	Growth Series	**	206,463
*	Lord Abbett	Calibrated Dividend Growth	**	265,975
*	Oppenheimer	Developing Markets	**	6,928
*	Prudential	Jennison Small Company	**	19,302
*	PIMCO	Real Return	**	106,326
*	Ridgeworth	Mid-Cap Value Equity	**	10,182
*	Templeton	Global Bond	**	5,980
*	Vanguard	Target Retirement 2010	**	490
*	Vanguard	Target Retirement 2015	**	45
*	Vanguard	Target Retirement 2020	**	110,715
*	Vanguard	Target Retirement 2025	**	137,555
*	Vanguard	Target Retirement 2030	**	801,712
*	Vanguard	Target Retirement 2035	**	61,784
*	Vanguard	Target Retirement 2040	**	1,178
*	Vanguard	Target Retirement 2045	**	1,361
*	Vanguard	Target Retirement 2050	**	258
*	American Funds	EuroPacific Growth	**	772
*	Transamerica	Small/Mid Cap Value	**	8,727
*	AEGON	Balanced	**	16,714
*	Oppenheimer	Main Street Mid Cap	**	9,616
*	Morgan Stanley	Growth Opportunities	**	45,750
*	Vanguard	REIT Index	**	27,167
*	Vanguard	LifeStrategy Moderate Growth	**	22,303
*	Wells Fargo	Advantage Government Securities	**	<u>33,542</u>
	Total			<u>2,023,691</u>
*	Transamerica	Stable Value Core	**	<u>347,034</u>
		Total investments		\$ <u>2,370,725</u>

* Represents a party-in-interest.

** Not required for participant directed plans.

The above data is based upon information which has been certified as complete and accurate by Transamerica Financial Life Insurance Company, the custodian.

EASTERN PLATING, INC. 401(K) PLAN
Financial Statements and Supplemental Schedules
December 31, 2013 and 2012
(With Independent Auditors' Report Thereon)



LATTIMORE BLACK MORGAN & CAIN, PC
CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

EASTERN PLATING, INC. 401(K) PLAN

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Independent Auditors' Report

The Plan Administrator
Eastern Plating, Inc. 401(k) Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Eastern Plating, Inc. 401(k) Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these 2013 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 on the 2013 financial statements.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note (3), which was certified by Transamerica Financial Life Insurance Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the year ended December 31, 2013, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2013 and the schedule of delinquent participant contributions for the year ended December 31, 2013 are required by the DOL's Rules and Regulation for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

Report on Compiled 2012 Financial Statement

We have compiled the accompanying statement of net assets available for benefits of Eastern Plating, Inc. 401(k) Plan as of December 31, 2012. We have not audited or reviewed the accompanying statement of net assets available for benefits and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with U.S. GAAP.

Plan management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist plan management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

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

Raffine Black Morgan & Cain, PC

Knoxville, Tennessee

October 14, 2014

EASTERN PLATING, INC. 401(K) PLAN

Statements of Net Assets Available for Benefits

December 31, 2013 and 2012

	<u>2013</u>	<u>Compiled</u> <u>2012</u>
Assets:		
Investments, at fair value:		
Pooled separate accounts	\$ 2,023,691	\$ 1,642,041
Common collective trust	<u>347,034</u>	<u>305,837</u>
Total investments, at fair value	2,370,725	1,947,878
Participant contribution receivable	<u>1,405</u>	<u>-</u>
Total assets	2,372,130	1,947,878
Liabilities:		
Other liabilities	<u>1,073</u>	<u>-</u>
Net assets available for benefits	\$ <u>2,371,057</u>	\$ <u>1,947,878</u>

See accompanying notes to the financial statements.

EASTERN PLATING, INC. 401(K) PLAN

Statement of Changes in Net Assets Available for Benefits

Year ended December 31, 2013

Additions to net assets attributed to:	
Net change resulting from investment activity:	
Net appreciation in fair value of investments	\$ <u>301,004</u>
Contributions:	
Plan Sponsor	73,770
Participants	<u>93,913</u>
Total contributions	<u>167,683</u>
Total additions	<u>468,687</u>
Deductions from net assets attributed to:	
Benefits paid	39,204
Administrative expenses	<u>6,304</u>
Total deductions	<u>45,508</u>
Net increase	423,179
Net assets available for benefits at beginning of year	<u>1,947,878</u>
Net assets available for benefits at end of year	\$ <u>2,371,057</u>

See accompanying notes to the financial statements.

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(1) Description of plan

The following description of the Eastern Plating, Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

(a) General

The Plan is a defined contribution plan established to provide retirement benefits for employees of Eastern Plating, Inc. (the "Plan Sponsor"). The Plan covers substantially all full-time employees who have completed one year of service ("participants"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

(b) Contributions

Participants may voluntarily make qualified retirement contributions to the Plan which are deductible by the participants for federal income tax purposes under Section 401(k) of the Internal Revenue Code ("IRC"). Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. In order to participate, employees must make a minimum contribution of 1% of compensation. Participant contributions are permitted up to 100% of compensation subject to certain IRC limitations.

The Plan automatically enrolls all newly eligible employees at a deferral rate of 3%, unless the employee elects to not participate in the Plan. Each enrolled employee's deferral percentage will automatically increase by 1% per year after the second year, to a maximum of 6% unless the employee elects otherwise.

The Plan Sponsor will match an amount equal to 100% of the participant's contributions up to 6%. Plan Sponsor and participant contributions may not exceed the maximum amount deductible for federal income tax purposes.

The Plan also provides that the Plan Sponsor may contribute each year a profit-sharing amount authorized by the Plan Sponsor's Board of Directors; however, an annual contribution by the Plan Sponsor is not required. There was no profit-sharing contribution made in 2013.

(c) Participant accounts

Each participant's account is credited (charged) with the participant's and allocations of Plan Sponsor contributions, investment earnings (losses), and administrative expenses. Allocations are based on participant's compensation or account balances as defined in the plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(d) Vesting

Participants are immediately vested in their elective salary deferral and plan sponsor matching contributions plus actual earnings (losses) thereon. Vesting in the Plan Sponsor's discretionary contribution is based on years of continuous service. Participants vest over six years as follows:

Years of Vesting <u>Service</u>	Vested <u>Percentage</u>
Less than 2	0%
2 years	20%
3 years	40%
4 years	60%
5 years	80%
6 years	100%

(e) Payment of benefits

On termination of service due to death, permanent disability, or retirement, a participant may elect to receive either a lump-sum payment or annual installments over a specified period equal to his or her entire account. For termination of service due to other reasons, a participant will be entitled to receive only the vested interest in his or her account as a lump-sum distribution.

(f) Forfeited accounts

Forfeitures are created when participants terminate employment prior to becoming fully vested in the Plan Sponsor profit-sharing contribution portion of their accounts. Such forfeitures reduce the Plan Sponsor's contributions to the Plan. At December 31, 2013 and 2012, forfeited nonvested accounts totaled \$741 and \$7,040, respectively. These accounts will be used to reduce future Plan Sponsor contributions. Also, in 2013, Plan Sponsor contributions were reduced by \$7,054 from forfeited nonvested accounts.

(g) Hardship withdrawals

The Plan permits distributions in the event of a hardship, as defined in the plan agreement. These distributions are taxable and subject to a tax penalty equal to 10% of the hardship distribution amount if the participant is younger than age 59½. Hardship withdrawals are limited to the participant's elective account balance. If a participant receives a hardship withdrawal from the Plan, the participant will be unable to make contributions to the Plan for a period of six months.

(h) Administrative expenses

Certain expenses of maintaining the Plan are paid directly by the Plan Sponsor and are excluded from these financial statements. Certain fees incurred by the Plan are charged against the funds and reflected in the value of the Plan's investments.

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(i) Plan termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

(2) Summary of significant accounting policies

(a) Basis of accounting

The financial statements are prepared under the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

(b) Investment contracts

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through a common collective trust.

Management has determined that the estimated fair value of the Plan's indirect investments in fully benefit-responsive contracts as of December 31, 2013 and 2012 approximates contract value, and any difference between fair value and contract value is insignificant. Therefore, the Statement of Net Assets Available for Benefits and the Statement of Changes in Net Assets Available for Benefits are prepared using an amount which is considered to be equal to both contract value and fair value for the common collective trust.

(c) Investment valuation and income recognition

Investments are stated at fair value as reported by the custodian. See Note (4) for discussion of fair value.

Purchases and sales of securities are recorded on a trade-date basis.

(d) Payment of benefits

Benefits are recorded when paid.

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(e) Use of estimates

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

(f) Events occurring after reporting date

The Plan Sponsor has evaluated events and transactions that occurred between December 31, 2013 and October 14, 2014, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

(3) Summary of information certified by custodian

The following information was certified as complete and accurate by Transamerica Financial Life Insurance Company, custodian, as of and for the year ended December 31, 2013.

Investments, at fair value	\$ 2,370,725
Net change resulting from investment activity	\$ 301,004

(4) Fair value measurements

Fair value is a market-based measurement, not an entity-specific measurement. Therefore, a fair value measurement should be determined based on the assumptions that market participants would use in pricing the asset or liability. As a basis for considering market participant assumptions in fair value measurements, fair value accounting standards establish a fair value hierarchy that distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity including quoted market prices in active markets for identical assets (Level 1), or significant other observable inputs (Level 2) and the reporting entity's own assumptions about market participant assumptions (Level 3). The Plan does not have any fair value measurements using significant unobservable inputs (Level 3) as of December 31, 2013 and 2012.

The asset'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.

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

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

- (i) *Pooled separate accounts:* Valued at net asset value, which is based on the market value of the underlying investments held by the pooled separate account at year end. The net asset value is not a publicly-quoted price in an active market. Each pooled separate account provides for daily redemptions by the Plan at reported net asset values per share with no advance notice requirement.
- (ii) *Common collective trust fund:* The value of the Plan's interest in the common collective trust fund is based upon the current value of and net investment gain or loss relating to the units of participation held by the Plan. See Note (6).

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's management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments 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 assets at fair value as of December 31, 2013 and 2012:

Fair Value Measurements as of December 31, 2013 using the following inputs

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Pooled separate accounts:				
Global equity	\$ 36,049	\$ -	\$ -	\$ 36,049
Hybrid	1,194,328	16,714	-	1,211,042
Specialty	146,645	-	-	146,645
International equity	24,418	-	-	24,418
Large/Mid growth equity	206,463	-	-	206,463
Large/Mid blend equity	275,591	45,750	-	321,341
Small company equity	28,029	-	-	28,029
Large/Mid value equity	10,182	-	-	10,182
International/Global Bond	5,980	-	-	5,980
Bond	33,542	-	-	33,542
Total pooled separate accounts	<u>1,961,227</u>	<u>62,464</u>	<u>-</u>	<u>2,023,691</u>
Common collective trust	-	347,034	-	347,034
Total	<u>\$ 1,961,227</u>	<u>\$ 409,498</u>	<u>\$ -</u>	<u>\$ 2,370,725</u>

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

Fair Value Measurements as of December 31, 2012 using the following inputs

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Pooled separate accounts:				
Global equity	\$ 33,801	\$ -	\$ -	\$ 33,801
Hybrid	954,747	13,626	-	968,373
Specialty	191,816	-	-	191,816
International equity	17,998	-	-	17,998
Large/Mid growth equity	130,732	-	-	130,732
Large/Mid blend equity	185,008	32,514	-	217,522
Small company equity	18,794	-	-	18,794
Large/Mid value equity	7,422	-	-	7,422
International/Global Bond	4,953	-	-	4,953
Bond	50,630	-	-	50,630
Total pooled separate accounts	1,595,901	46,140	-	1,642,041
Common collective trust	-	305,837	-	305,837
Total	\$ 1,595,901	\$ 351,977	\$ -	\$ 1,947,878

(5) Investments and investment income

The fair value of investments that represent 5% or more of the Plan's net assets as of December 31, 2013 and 2012 are as follows:

	<u>2013</u>	<u>2012</u>
Franklin Growth Series	\$ 206,463	\$ 130,732
Lord Abbett Calibrated Dividend Growth	265,975	178,300
Transamerica Stable Value Core Account	347,034	305,837
Vanguard Target Retirement 2025	137,555	118,950
Vanguard Target Retirement 2030	801,712	686,242
PIMCO Real Return	**	133,310

**Investment does not represent 5% or more of the Plans net assets for the respective year.

During 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

Pooled separate accounts	\$ 299,308
Common collective trust	1,696
	\$ 301,004

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(6) Investment contract with insurance company

The Plan has a benefit-responsive investment contract with an insurance company, Transamerica Life Insurance Company. The insurance company maintains the Plan's contributions in a general account which is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed fund issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The average yield and crediting interest rates was .80% as of December 31, 2013. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a monthly basis for resetting.

(7) Income tax status

The Plan Sponsor adopted a volume submitter retirement plan, which received a favorable opinion letter from the Internal Revenue Service ("IRS") on March 31, 2008, which stated that the volume submitter plan was designed in accordance with the applicable sections of the IRC. The Plan itself has not received a determination letter from the IRS stating that the Plan is qualified under Section 401(a) of the IRC. However, the plan administrator believes that the adopted volume submitter plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and is therefore, qualified and exempt from taxation.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013 and 2012, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2010.

(8) Untimely remittance of participant contributions

The Plan Sponsor is required by Department of Labor regulation to remit participant contributions as soon as practicable, but by no later than the fifteenth business day following the end of the month in which the amounts were withheld from wages. For certain contributions withheld in 2013, the funds were not remitted timely.

(9) Related party transactions

Certain plan investments are units of pooled separate accounts and a common collective trust managed by Transamerica Financial Life Insurance Company, the custodian of the Plan and, therefore, these transactions qualify as party-in-interest transactions.

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(10) Risks and uncertainties

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

(11) Subsequent event

Effective January 1, 2014 the Plan name was changed to Eastern Plating 401k Plan.

EASTERN PLATING, INC. 401(K) PLAN

EIN 62-1168853, PLAN No. 001

Schedule H, line 4a - Schedule of Delinquent Participant Contributions

Year ended December 31, 2013

Check Here If Late Participant Loan Payments Are Included	Participant Contributions Transferred Late to the Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
	1,916	1,916	-	-	-

EASTERN PLATING, INC. 401(K) PLAN

EIN 62-1168853, PLAN No. 001

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

December 31, 2013

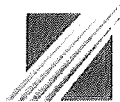
(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
	Pooled separate accounts:			
*	American Funds	New perspective	**	\$ 36,049
*	BlackRock	Global Allocation	**	41,416
*	DWS	Alternative Asset Allocation	**	15,511
*	DFA	Inflation-Protected Securities	**	3,499
*	Wells Fargo	Advantage Precious Metals	**	2,725
*	First Eagle	Overseas	**	23,646
*	Franklin	Growth Series	**	206,463
*	Lord Abbett	Calibrated Dividend Growth	**	265,975
*	Oppenheimer	Developing Markets	**	6,928
*	Prudential	Jennison Small Company	**	19,302
*	PIMCO	Real Return	**	106,326
*	Ridgeworth	Mid-Cap Value Equity	**	10,182
*	Templeton	Global Bond	**	5,980
*	Vanguard	Target Retirement 2010	**	490
*	Vanguard	Target Retirement 2015	**	45
*	Vanguard	Target Retirement 2020	**	110,715
*	Vanguard	Target Retirement 2025	**	137,555
*	Vanguard	Target Retirement 2030	**	801,712
*	Vanguard	Target Retirement 2035	**	61,784
*	Vanguard	Target Retirement 2040	**	1,178
*	Vanguard	Target Retirement 2045	**	1,361
*	Vanguard	Target Retirement 2050	**	258
*	American Funds	EuroPacific Growth	**	772
*	Transamerica	Small/Mid Cap Value	**	8,727
*	AEGON	Balanced	**	16,714
*	Oppenheimer	Main Street Mid Cap	**	9,616
*	Morgan Stanley	Growth Opportunities	**	45,750
*	Vanguard	REIT Index	**	27,167
*	Vanguard	LifeStrategy Moderate Growth	**	22,303
*	Wells Fargo	Advantage Government Securities	**	<u>33,542</u>
	Total			<u>2,023,691</u>
*	Transamerica	Stable Value Core	**	<u>347,034</u>
		Total investments		\$ <u>2,370,725</u>

* Represents a party-in-interest.

** Not required for participant directed plans.

The above data is based upon information which has been certified as complete and accurate by Transamerica Financial Life Insurance Company, the custodian.

EASTERN PLATING, INC. 401(K) PLAN
Financial Statements and Supplemental Schedules
December 31, 2013 and 2012
(With Independent Auditors' Report Thereon)



LATTIMORE BLACK MORGAN & CAIN, PC
CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

EASTERN PLATING, INC. 401(K) PLAN

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Independent Auditors' Report

The Plan Administrator
Eastern Plating, Inc. 401(k) Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Eastern Plating, Inc. 401(k) Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these 2013 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 on the 2013 financial statements.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note (3), which was certified by Transamerica Financial Life Insurance Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the year ended December 31, 2013, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2013 and the schedule of delinquent participant contributions for the year ended December 31, 2013 are required by the DOL's Rules and Regulation for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

Report on Compiled 2012 Financial Statement

We have compiled the accompanying statement of net assets available for benefits of Eastern Plating, Inc. 401(k) Plan as of December 31, 2012. We have not audited or reviewed the accompanying statement of net assets available for benefits and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with U.S. GAAP.

Plan management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist plan management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

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

Raffine Black Morgan & Cain, PC

Knoxville, Tennessee

October 14, 2014

EASTERN PLATING, INC. 401(K) PLAN

Statements of Net Assets Available for Benefits

December 31, 2013 and 2012

	<u>2013</u>	<u>Compiled 2012</u>
Assets:		
Investments, at fair value:		
Pooled separate accounts	\$ 2,023,691	\$ 1,642,041
Common collective trust	<u>347,034</u>	<u>305,837</u>
Total investments, at fair value	2,370,725	1,947,878
Participant contribution receivable	<u>1,405</u>	<u>-</u>
Total assets	2,372,130	1,947,878
Liabilities:		
Other liabilities	<u>1,073</u>	<u>-</u>
Net assets available for benefits	\$ <u>2,371,057</u>	\$ <u>1,947,878</u>

See accompanying notes to the financial statements.

EASTERN PLATING, INC. 401(K) PLAN

Statement of Changes in Net Assets Available for Benefits

Year ended December 31, 2013

Additions to net assets attributed to:	
Net change resulting from investment activity:	
Net appreciation in fair value of investments	\$ <u>301,004</u>
Contributions:	
Plan Sponsor	73,770
Participants	<u>93,913</u>
Total contributions	<u>167,683</u>
Total additions	<u>468,687</u>
Deductions from net assets attributed to:	
Benefits paid	39,204
Administrative expenses	<u>6,304</u>
Total deductions	<u>45,508</u>
Net increase	423,179
Net assets available for benefits at beginning of year	<u>1,947,878</u>
Net assets available for benefits at end of year	\$ <u>2,371,057</u>

See accompanying notes to the financial statements.

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(1) Description of plan

The following description of the Eastern Plating, Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

(a) General

The Plan is a defined contribution plan established to provide retirement benefits for employees of Eastern Plating, Inc. (the "Plan Sponsor"). The Plan covers substantially all full-time employees who have completed one year of service ("participants"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

(b) Contributions

Participants may voluntarily make qualified retirement contributions to the Plan which are deductible by the participants for federal income tax purposes under Section 401(k) of the Internal Revenue Code ("IRC"). Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. In order to participate, employees must make a minimum contribution of 1% of compensation. Participant contributions are permitted up to 100% of compensation subject to certain IRC limitations.

The Plan automatically enrolls all newly eligible employees at a deferral rate of 3%, unless the employee elects to not participate in the Plan. Each enrolled employee's deferral percentage will automatically increase by 1% per year after the second year, to a maximum of 6% unless the employee elects otherwise.

The Plan Sponsor will match an amount equal to 100% of the participant's contributions up to 6%. Plan Sponsor and participant contributions may not exceed the maximum amount deductible for federal income tax purposes.

The Plan also provides that the Plan Sponsor may contribute each year a profit-sharing amount authorized by the Plan Sponsor's Board of Directors; however, an annual contribution by the Plan Sponsor is not required. There was no profit-sharing contribution made in 2013.

(c) Participant accounts

Each participant's account is credited (charged) with the participant's and allocations of Plan Sponsor contributions, investment earnings (losses), and administrative expenses. Allocations are based on participant's compensation or account balances as defined in the plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(d) Vesting

Participants are immediately vested in their elective salary deferral and plan sponsor matching contributions plus actual earnings (losses) thereon. Vesting in the Plan Sponsor's discretionary contribution is based on years of continuous service. Participants vest over six years as follows:

Years of Vesting <u>Service</u>	Vested <u>Percentage</u>
Less than 2	0%
2 years	20%
3 years	40%
4 years	60%
5 years	80%
6 years	100%

(e) Payment of benefits

On termination of service due to death, permanent disability, or retirement, a participant may elect to receive either a lump-sum payment or annual installments over a specified period equal to his or her entire account. For termination of service due to other reasons, a participant will be entitled to receive only the vested interest in his or her account as a lump-sum distribution.

(f) Forfeited accounts

Forfeitures are created when participants terminate employment prior to becoming fully vested in the Plan Sponsor profit-sharing contribution portion of their accounts. Such forfeitures reduce the Plan Sponsor's contributions to the Plan. At December 31, 2013 and 2012, forfeited nonvested accounts totaled \$741 and \$7,040, respectively. These accounts will be used to reduce future Plan Sponsor contributions. Also, in 2013, Plan Sponsor contributions were reduced by \$7,054 from forfeited nonvested accounts.

(g) Hardship withdrawals

The Plan permits distributions in the event of a hardship, as defined in the plan agreement. These distributions are taxable and subject to a tax penalty equal to 10% of the hardship distribution amount if the participant is younger than age 59½. Hardship withdrawals are limited to the participant's elective account balance. If a participant receives a hardship withdrawal from the Plan, the participant will be unable to make contributions to the Plan for a period of six months.

(h) Administrative expenses

Certain expenses of maintaining the Plan are paid directly by the Plan Sponsor and are excluded from these financial statements. Certain fees incurred by the Plan are charged against the funds and reflected in the value of the Plan's investments.

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(i) Plan termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

(2) Summary of significant accounting policies

(a) Basis of accounting

The financial statements are prepared under the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

(b) Investment contracts

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through a common collective trust.

Management has determined that the estimated fair value of the Plan's indirect investments in fully benefit-responsive contracts as of December 31, 2013 and 2012 approximates contract value, and any difference between fair value and contract value is insignificant. Therefore, the Statement of Net Assets Available for Benefits and the Statement of Changes in Net Assets Available for Benefits are prepared using an amount which is considered to be equal to both contract value and fair value for the common collective trust.

(c) Investment valuation and income recognition

Investments are stated at fair value as reported by the custodian. See Note (4) for discussion of fair value.

Purchases and sales of securities are recorded on a trade-date basis.

(d) Payment of benefits

Benefits are recorded when paid.

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(e) Use of estimates

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

(f) Events occurring after reporting date

The Plan Sponsor has evaluated events and transactions that occurred between December 31, 2013 and October 14, 2014, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

(3) Summary of information certified by custodian

The following information was certified as complete and accurate by Transamerica Financial Life Insurance Company, custodian, as of and for the year ended December 31, 2013.

Investments, at fair value	\$ 2,370,725
Net change resulting from investment activity	\$ 301,004

(4) Fair value measurements

Fair value is a market-based measurement, not an entity-specific measurement. Therefore, a fair value measurement should be determined based on the assumptions that market participants would use in pricing the asset or liability. As a basis for considering market participant assumptions in fair value measurements, fair value accounting standards establish a fair value hierarchy that distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity including quoted market prices in active markets for identical assets (Level 1), or significant other observable inputs (Level 2) and the reporting entity's own assumptions about market participant assumptions (Level 3). The Plan does not have any fair value measurements using significant unobservable inputs (Level 3) as of December 31, 2013 and 2012.

The asset'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.

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

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

- (i) *Pooled separate accounts:* Valued at net asset value, which is based on the market value of the underlying investments held by the pooled separate account at year end. The net asset value is not a publicly-quoted price in an active market. Each pooled separate account provides for daily redemptions by the Plan at reported net asset values per share with no advance notice requirement.
- (ii) *Common collective trust fund:* The value of the Plan's interest in the common collective trust fund is based upon the current value of and net investment gain or loss relating to the units of participation held by the Plan. See Note (6).

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's management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments 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 assets at fair value as of December 31, 2013 and 2012:

Fair Value Measurements as of December 31, 2013 using the following inputs

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Pooled separate accounts:				
Global equity	\$ 36,049	\$ -	\$ -	\$ 36,049
Hybrid	1,194,328	16,714	-	1,211,042
Specialty	146,645	-	-	146,645
International equity	24,418	-	-	24,418
Large/Mid growth equity	206,463	-	-	206,463
Large/Mid blend equity	275,591	45,750	-	321,341
Small company equity	28,029	-	-	28,029
Large/Mid value equity	10,182	-	-	10,182
International/Global Bond	5,980	-	-	5,980
Bond	33,542	-	-	33,542
Total pooled separate accounts	<u>1,961,227</u>	<u>62,464</u>	<u>-</u>	<u>2,023,691</u>
Common collective trust	-	347,034	-	347,034
Total	<u>\$ 1,961,227</u>	<u>\$ 409,498</u>	<u>\$ -</u>	<u>\$ 2,370,725</u>

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

Fair Value Measurements as of December 31, 2012 using the following inputs

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Pooled separate accounts:				
Global equity	\$ 33,801	\$ -	\$ -	\$ 33,801
Hybrid	954,747	13,626	-	968,373
Specialty	191,816	-	-	191,816
International equity	17,998	-	-	17,998
Large/Mid growth equity	130,732	-	-	130,732
Large/Mid blend equity	185,008	32,514	-	217,522
Small company equity	18,794	-	-	18,794
Large/Mid value equity	7,422	-	-	7,422
International/Global Bond	4,953	-	-	4,953
Bond	50,630	-	-	50,630
Total pooled separate accounts	1,595,901	46,140	-	1,642,041
Common collective trust	-	305,837	-	305,837
Total	\$ 1,595,901	\$ 351,977	\$ -	\$ 1,947,878

(5) Investments and investment income

The fair value of investments that represent 5% or more of the Plan's net assets as of December 31, 2013 and 2012 are as follows:

	<u>2013</u>	<u>2012</u>
Franklin Growth Series	\$ 206,463	\$ 130,732
Lord Abbett Calibrated Dividend Growth	265,975	178,300
Transamerica Stable Value Core Account	347,034	305,837
Vanguard Target Retirement 2025	137,555	118,950
Vanguard Target Retirement 2030	801,712	686,242
PIMCO Real Return	**	133,310

**Investment does not represent 5% or more of the Plans net assets for the respective year.

During 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

Pooled separate accounts	\$ 299,308
Common collective trust	1,696
	\$ 301,004

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(6) Investment contract with insurance company

The Plan has a benefit-responsive investment contract with an insurance company, Transamerica Life Insurance Company. The insurance company maintains the Plan's contributions in a general account which is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed fund issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The average yield and crediting interest rates was .80% as of December 31, 2013. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a monthly basis for resetting.

(7) Income tax status

The Plan Sponsor adopted a volume submitter retirement plan, which received a favorable opinion letter from the Internal Revenue Service ("IRS") on March 31, 2008, which stated that the volume submitter plan was designed in accordance with the applicable sections of the IRC. The Plan itself has not received a determination letter from the IRS stating that the Plan is qualified under Section 401(a) of the IRC. However, the plan administrator believes that the adopted volume submitter plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and is therefore, qualified and exempt from taxation.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013 and 2012, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2010.

(8) Untimely remittance of participant contributions

The Plan Sponsor is required by Department of Labor regulation to remit participant contributions as soon as practicable, but by no later than the fifteenth business day following the end of the month in which the amounts were withheld from wages. For certain contributions withheld in 2013, the funds were not remitted timely.

(9) Related party transactions

Certain plan investments are units of pooled separate accounts and a common collective trust managed by Transamerica Financial Life Insurance Company, the custodian of the Plan and, therefore, these transactions qualify as party-in-interest transactions.

EASTERN PLATING, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2013 and 2012

(10) Risks and uncertainties

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

(11) Subsequent event

Effective January 1, 2014 the Plan name was changed to Eastern Plating 401k Plan.

EASTERN PLATING, INC. 401(K) PLAN

EIN 62-1168853, PLAN No. 001

Schedule H, line 4a - Schedule of Delinquent Participant Contributions

Year ended December 31, 2013

Check Here If Late Participant Loan Payments Are Included	Participant Contributions Transferred Late to the Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
	1,916	1,916	-	-	-

EASTERN PLATING, INC. 401(K) PLAN

EIN 62-1168853, PLAN No. 001

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

December 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
	Pooled separate accounts:			
*	American Funds	New perspective	**	\$ 36,049
*	BlackRock	Global Allocation	**	41,416
*	DWS	Alternative Asset Allocation	**	15,511
*	DFA	Inflation-Protected Securities	**	3,499
*	Wells Fargo	Advantage Precious Metals	**	2,725
*	First Eagle	Overseas	**	23,646
*	Franklin	Growth Series	**	206,463
*	Lord Abbett	Calibrated Dividend Growth	**	265,975
*	Oppenheimer	Developing Markets	**	6,928
*	Prudential	Jennison Small Company	**	19,302
*	PIMCO	Real Return	**	106,326
*	Ridgeworth	Mid-Cap Value Equity	**	10,182
*	Templeton	Global Bond	**	5,980
*	Vanguard	Target Retirement 2010	**	490
*	Vanguard	Target Retirement 2015	**	45
*	Vanguard	Target Retirement 2020	**	110,715
*	Vanguard	Target Retirement 2025	**	137,555
*	Vanguard	Target Retirement 2030	**	801,712
*	Vanguard	Target Retirement 2035	**	61,784
*	Vanguard	Target Retirement 2040	**	1,178
*	Vanguard	Target Retirement 2045	**	1,361
*	Vanguard	Target Retirement 2050	**	258
*	American Funds	EuroPacific Growth	**	772
*	Transamerica	Small/Mid Cap Value	**	8,727
*	AEGON	Balanced	**	16,714
*	Oppenheimer	Main Street Mid Cap	**	9,616
*	Morgan Stanley	Growth Opportunities	**	45,750
*	Vanguard	REIT Index	**	27,167
*	Vanguard	LifeStrategy Moderate Growth	**	22,303
*	Wells Fargo	Advantage Government Securities	**	33,542
	Total			<u>2,023,691</u>
*	Transamerica	Stable Value Core	**	<u>347,034</u>
	Total investments			<u>\$ 2,370,725</u>

* Represents a party-in-interest.

** Not required for participant directed plans.

The above data is based upon information which has been certified as complete and accurate by Transamerica Financial Life Insurance Company, the custodian.