

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

Part II	Basic Plan Information—enter all requested information										
1a Name of plan <u>VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT 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>003</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>04/20/1993</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>34-1733242</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>440-876-8960</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>333200</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>003</u>	1c Effective date of plan <u>04/20/1993</u>		2b Employer Identification Number (EIN) <u>34-1733242</u>		2c Sponsor's telephone number <u>440-876-8960</u>		2d Business code (see instructions) <u>333200</u>	
1b Three-digit plan number (PN) ▶	<u>003</u>										
1c Effective date of plan <u>04/20/1993</u>											
2b Employer Identification Number (EIN) <u>34-1733242</u>											
2c Sponsor's telephone number <u>440-876-8960</u>											
2d Business code (see instructions) <u>333200</u>											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>VAN DORN DEMAG CORPORATION</u> <u>11792 ALAMEDA DRIVE</u> <u>STRONGSVILLE, OH 44149-3000</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>JOHN F. MARTICH III</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
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 1174
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 43
b Retired or separated participants receiving benefits		6b 518
c Other retired or separated participants entitled to future benefits.....		6c 490
d Subtotal. Add lines 6a , 6b , and 6c		6d 1051
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e 99
f Total. Add lines 6d and 6e		6f 1150
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1B 3H 1I		
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>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

A Name of plan <u>VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>VAN DORN DEMAG CORPORATION</u>	D Employer Identification Number (EIN) <u>34-1733242</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2013</u>	
2 Assets:	
a Market value	2a <u>37106001</u>
b Actuarial value	2b <u>36616368</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a (1) Number of participants <u>581</u> (2) Funding Target <u>27536714</u>
b For terminated vested participants.....	3b <u>550</u> <u>13243407</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>2379646</u>
(3) Total active.....	3c(3) <u>43</u> <u>2379646</u>
d Total.....	3d <u>1174</u> <u>43159767</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.30</u> %
6 Target normal cost	6 <u>348360</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>10/01/2014</u>
Signature of actuary		Date
<u>PAUL M. BAUGHER</u>		<u>14-06586</u>
Type or print name of actuary		Most recent enrollment number
<u>BUCK CONSULTANTS, LLC</u>		<u>314-725-0114</u>
Firm name		Telephone number (including area code)
<u>231 S BEMISTON, STE 400</u> <u>ST LOUIS, MO 63105</u>		
Address of the firm		

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>16.42</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		392203
b Interest on (a) using prior year's effective interest rate of <u>7.01</u> % except as otherwise provided (see instructions)		27493
c Total available at beginning of current plan year to add to prefunding balance		419696
d Portion of (c) to be added to prefunding balance		
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	84.83 %
15 Adjusted funding target attainment percentage	15	84.83 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	85.88 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/12/2013	500000	0			
07/12/2013	500000	0			
10/11/2013	500000	0			
01/13/2014	500000	0			
09/12/2014	596798	0			
			Totals ►	18(b)	2596798
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	2460154
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

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

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

21 Discount rate:			
a Segment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	348360
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment.....		6543399	2111524
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...		34	2459884
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....	36		2459884
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37		2460154
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	270
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

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

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

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

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013	
A Name of plan VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 VAN DORN DEMAG CORPORATION	D Employer Identification Number (EIN) 34-1733242

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

FIFTH THIRD BANK

31-1051736

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
24	TRUSTEE	140687	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BUCK CONSULTANTS

13-3954297

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	ACTUARY	40150	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FORWARD UNIPLAN

27-3053886

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	NONE	7773	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name: BOND, SIPPOLA, DEJOY & CO.	b EIN: 34-1667360
c Position: ACCOUNTANT	
d Address: 2786 SOM CENTER RD WILLOUGHBY HILLE, OH 44094	e Telephone: 440-516-9090

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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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>VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>VAN DORN DEMAG CORPORATION</u>	D Employer Identification Number (EIN) <u>34-1733242</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	<u>1</u>	<u>1</u>
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	<u>617000</u>	<u>1096798</u>
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)	<u>7973</u>	<u>7426</u>
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	<u>1314938</u>	<u>1541544</u>
(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)	<u>22946</u>	<u>17005</u>
(B) Common.....	1c(4)(B)	<u>2418126</u>	<u>1757441</u>
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	<u>32726500</u>	<u>38587502</u>
(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	37107484	43007717

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	138701	18965
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	138701	18965

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	36968783	42988752
---	-----------	----------	----------

Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	2929568	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2929568

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	367	
(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)		367

(2) Dividends: (A) Preferred stock	2b(2)(A)	1504	
(B) Common stock	2b(2)(B)	88161	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1839398	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1929063

(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	2382461	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	2414092	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-31631

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-405805	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-405805

		(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)		4650537
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		9072099

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2687709	
(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)		2687709
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)	364421	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		364421
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3052130

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		6019969
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: CROWE HORWATH, LLP

(2) EIN: 35-0921680

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

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

Part IV Compliance Questions

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

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		1000000
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.)			
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.
For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013		
A Name of plan VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN		B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 VAN DORN DEMAG CORPORATION		D Employer Identification Number (EIN) 34-1733242
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 31-1051736		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3 0
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☒ No ☐ N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____		
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... ☐ Yes ☐ No ☒ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☒ No		
Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.		
Schedule R (Form 5500) 2013 v. 130118		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:

Stock: 62.0% Investment-Grade Debt: 23.0% High-Yield Debt: 9.0% Real Estate: 0.0% Other: 6.0%

- 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):

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Strongsville, Ohio

FINANCIAL STATEMENTS
December 31, 2013 and 2012

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
Strongsville, Ohio

FINANCIAL STATEMENTS
December 31, 2013 and 2012

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INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Van Dorn Demag Corporation
Employee Retirement Plan
Strongsville, OH

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Van Dorn Demag Corporation Employee Retirement Plan ("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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

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

(Continued)

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 Matters

The statement of net assets available for benefits of Van Dorn Demag Corporation Employee Retirement Plan as of December 31, 2012 and the related statement of changes in net assets available for benefits for the year then ended, were reported on by other auditors whose report dated October 11, 2013, disclaimed an opinion for the same reasons described in the Basis for Disclaimer of Opinion paragraph. The form and content of the information included in those financial statements, other than that derived from information certified by the trustee, were audited by them in accordance with auditing standards generally accepted in the United States of America and, in their opinion, were 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.

The supplemental Schedule H, line 4i – Schedule of Assets (Held at End of Year) and Schedule H, line 4j – Schedule of Reportable Transactions as of and for the year ended December 31, 2013 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for purposes 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 the supplemental schedules.

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

The form and content of the information included in the 2013 financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Crowe Horwath LLP

Crowe Horwath LLP

Columbus, Ohio
October 14, 2014

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Investments, at fair value		
Money market fund	\$ 1,541,544	\$ 1,314,938
Common stocks	1,757,441	2,418,126
Preferred stocks	17,005	22,946
Registered investment companies	<u>38,587,502</u>	<u>32,726,500</u>
Total investments	41,903,492	36,482,510
Receivables		
Employer contributions	1,096,798	617,000
Accrued interest and dividends	<u>7,426</u>	<u>39,783</u>
Total receivables	1,104,224	656,783
Cash, noninterest-bearing	<u>1</u>	<u>1</u>
Total assets	43,007,717	37,139,294
LIABILITIES		
Due to broker for securities purchased	6,014	385,834
Accrued expenses	<u>12,951</u>	<u>138,701</u>
Total liabilities	<u>18,965</u>	<u>524,535</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 42,988,752</u>	<u>\$ 36,614,759</u>

See accompanying notes to financial statements.

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the years ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Additions		
Investment income:		
Net appreciation in fair value of investments	\$ 4,567,492	\$ 3,278,290
Interest and dividends	<u>1,929,063</u>	<u>1,189,587</u>
Total investment income	6,496,555	4,467,877
Employer contribution	<u>2,929,568</u>	<u>2,468,000</u>
Total additions	9,426,123	6,935,877
Deductions		
Benefits paid to participants	2,687,709	2,656,315
Administrative expenses	<u>364,421</u>	<u>375,105</u>
Total deductions	<u>3,052,130</u>	<u>3,031,420</u>
Net increase	6,373,993	3,904,457
Net assets available for benefits		
Beginning of year	<u>36,614,759</u>	<u>32,710,302</u>
End of year	<u>\$ 42,988,752</u>	<u>\$ 36,614,759</u>

See accompanying notes to financial statements.

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 1 - DESCRIPTION OF PLAN

The following brief description of the Van Dorn Demag Corporation Employee Retirement Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for more complete descriptions.

General: The Plan, which commenced on April 20, 1993 (the "Effective Date"), is a noncontributory defined benefit pension plan sponsored by Van Dorn Demag Corporation (the "Company") and benefits salaried and hourly employees of the Company employed prior to January 31, 2004 (or terminated but rehired prior to June 30, 2004). The Plan is a continuation of the Van Dorn Company Employee Retirement Plan (the "prior plan") as it applies to employees of the Company. Participants in the prior plan became participants as of the Effective Date. All other eligible employees became participants in the Plan on the dates of their respective employment. Years of benefit and vesting service earned under the prior plan are considered in determining vesting and pension benefits under the Plan. Effective December 31, 2006, the Plan was amended to cease the accrual of benefits to eligible participants, in which years of service will accrue from the date of hire through the participant's termination date or December 31, 2006, whichever date is earlier. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Normal Pension Benefits: Participating salaried employees are entitled to an annual pension benefit, generally provided through monthly installments, beginning at normal retirement (age 65), of one percent of the final average annual compensation (final average annual compensation is defined as the period of five consecutive years of compensation which yields the highest average compensation prior to retirement or termination or December 31, 2006, whichever is earlier) up to their social security covered compensation, multiplied by years of benefit service up to a maximum of 30 years (years of benefit service is defined as the amount equal to the period of time, computed to the nearest 1/12th year, commencing on the date on which one hour of completed service is attained, and terminating on the severance date or December 31, 2006, whichever is earlier, subject to certain provisions regarding breaks in service) plus one and one half percent of final average annual compensation in excess of social security covered compensation, multiplied by years of benefit service up to a maximum of 30 years.

Participating hourly employees at the Company's Strongsville, Ohio location ("SH employees") are entitled to a monthly benefit determined by multiplying the years of benefit service (not limited) earned through the date of retirement or termination or December 31, 2006, whichever is earlier, by the applicable rate at either the retirement or termination date or December 31, 2006, whichever is earlier. Effective January 17, 2005 through December 31, 2006 the applicable rate was \$33.50. From January 1, 2001 to January 16, 2005 the applicable rate was \$29.00. The applicable rate prior to January 1, 2001 was the rate in effect at the time of termination.

Former employees of the Company's now closed facilities, Fountain Inn and Duncan, South Carolina and Brunswick and Mohawk Drive, Strongsville, Ohio ("FDB employees"), are entitled to a monthly benefit equal to the applicable rate in effect at the time of retirement or termination, multiplied by the number of years of participation (not limited). Years of participation was defined as each plan year in which at least 1,800 hours of service was attained, with 1/12th of a year of participation credited for each 150 hours of service. Partial years of service were recognized.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 1 - PLAN DESCRIPTION (Continued)

Early Retirement Pension Benefits: The Plan permits early retirement, provided the participant has reached age 55 and has completed at least ten years of vesting service for salaried and SH employees or ten years of service for FDB employees, as defined under the Plan.

The early retirement benefit to which a salaried, SH, or FDB participant is entitled is determined in the same manner as for normal retirement but is reduced by the early retirement factor of one third of one percent per month for each month prior to the retiree's normal retirement date.

Deferred Vested Pension Benefits: In the event of a participant's termination of service prior to reaching normal or early retirement age, the Plan provides a pension benefit determined in the same manner as for normal retirement, provided the participant has met the minimum vesting requirements under the Plan. Benefits may commence on the first day that the participant would have been eligible to receive an early retirement benefit, subject to the early retirement factor, or delayed to date of normal retirement.

Disability Pension Benefits: In the event of a participant's termination of service prior to reaching normal retirement age due to a permanent and total disability (as defined by the Plan), the Plan provides a disability benefit determined in the same manner as for normal retirement, provided the participant has met the minimum vesting requirements under the Plan. Benefits may commence the first day of the month following the month in which the participant becomes eligible for the disability benefit.

Death Pension benefits: In the event of a participant's death or unless elected otherwise, the Plan provides for a life annuity to the participant's surviving spouse (or beneficiary) equal to 50% of the reduced monthly benefit amount to which the participant was entitled at the time of death or December 31, 2006, whichever is earlier. Benefits may commence on the first day that the participant would have been eligible to receive an early retirement benefit, subject to the early retirement factor, or delayed to date of normal retirement.

Form of Payment: Benefit payments are available in the form of a single life annuity, joint and survivor annuity or as a lump sum payment.

Vesting: Participants under the Plan are vested following the completion of three years of vesting service. A non-FDB employee shall be credited with years of vesting service in the same manner as determined for crediting years of benefit service.

A FDB employee shall be credited with a year of vesting service for each plan year in which the employee earns 1,000 hours of service, or if less than 1,000 hours, 1/12th of a year for each 83 hours of service.

Administrative Expenses: The Plan's administrative expenses are paid by either the Plan or the Company, as provided by the Plan's provisions. Administrative expenses paid by the Plan include recordkeeping, actuarial and trustee fees. Investment management fees are charged to the Plan as a reduction of investment return and included in the investment income reported by the Plan. All other administrative expenses of the Plan are paid by the Company on behalf of the Plan.

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

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant policies followed by the Plan.

Basis of Accounting: The accompanying financial statements have been prepared on the accrual basis of accounting.

Benefit Payments: Benefits are recorded when paid.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures, and actual results may differ from those estimates. It is at least reasonably possible that a significant change may occur in the near term for the estimates of the actuarial present value of accumulated plan benefits.

Risks and Uncertainties: Investments are exposed to various risks such as interest rate, market, liquidity, and credit risks. Due to the level of risk associated with certain Plan investments, it is at least reasonably possible that changes in the values of certain Plan investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits.

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

Investment Valuation and Income Recognition: The Plan's investments are reported at fair value. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

NOTE 3 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Actuarial Present Value of Accumulated Plan Benefits: Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on employees' compensation during their last five years of credited service. The accumulated plan benefits for active employees are based on their average compensation during the five years ending on the date as of which the benefit information is presented (valuation date). Benefits payable under all circumstances — retirement, death, disability, and termination of employment — are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

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

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 3 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

The significant actuarial assumptions used in the valuations as of December 31, 2012 were as follows:

Mortality basis:	IRS 2013 prescribed
Retirement age:	Varying by age, ranging from 2% (age 55), 5% (age 60) and 100% (age 65)
Assumed rate of return:	7.25%

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

The actuarial present value of accumulated plan benefit information as of December 31, 2012 was as follows:

	<u>2012</u>
Actuarial present value of accumulated plan benefits	
Vested benefits	
Participants currently receiving payments	\$ 25,326,130
Terminated participants	11,673,095
Active participants	<u>2,118,237</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 39,117,462</u>

The change in the actuarial present value of accumulated plan benefits for the year ended December 31, 2012, is as follows:

Actuarial present value of accumulated plan benefits as of December 31, 2011	\$ 39,010,452
Increase (decrease) during the year attributable to:	
Actuarial (gains)/losses - net	(50,433)
Increase for interest due to the decrease in the discount period	2,733,651
Benefits paid	(2,656,315)
Change in actuarial assumptions	<u>80,107</u>
Net increase	<u>107,010</u>
Actuarial present value of accumulated plan benefits as of December 31, 2012	<u>\$ 39,117,462</u>

An actuarial valuation of the Plan's accumulated Plan benefits as of December 31, 2013, has not yet been completed.

NOTE 4 – CERTIFIED INVESTMENTS – UNAUDITED INFORMATION

Fifth Third Bank, the trustee of the Plan, holds investment assets and executes transactions therein, and substantially all information pertaining to the Plan's investments included in the financial statements has been certified by them. This information has not been audited by independent accountants.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 4 – CERTIFIED INVESTMENTS – UNAUDITED INFORMATION (Continued)

The following table presents investments that represent 5% or more of the Plan's net assets available for benefits.

	<u>2013</u>	<u>2012</u>
Investments at fair value:		
Pimco Total Return Fund	\$ 4,462,423	\$ 5,374,001
Hotchkiss & Wiley High Yield Fund	2,958,867	2,915,853
Oppenheimer Developing Markets	2,921,463	2,699,956
Ishares Russell 1000	3,311,757	2,540,715
Fidelity New Insight	3,117,564	2,348,887
MFS Value Fund	2,983,756	2,196,269
T.Rowe Price Equity Income Fund	2,824,295	2,176,706
T.Rowe Price Growth Stock Fund	2,899,831	2,083,169
Dodge & Cox International Stock Fund	2,434,884	1,515,696*
EuroPacific Growth Fund	2,332,966	1,501,356*

* Indicates investment is less than 5% of net assets but is shown for comparative purposes.

During 2013 and 2012, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year), appreciated/(depreciated) in value as follows:

	<u>2013</u>	<u>2012</u>
Common stock	\$ (82,406)	\$ 247,390
Preferred stock	(1,005)	1,174
Registered investment companies	<u>4,650,903</u>	<u>3,029,726</u>
Net appreciation	<u>\$ 4,567,492</u>	<u>\$ 3,278,290</u>

During 2013, the Plan earned interest and dividend income from investments of \$1,929,063.

NOTE 5 - FAIR VALUE MEASUREMENTS

Fair value is the price that would be received by the Plan for an asset or paid by the Plan to transfer a liability (an exit price) in an orderly transaction between market participants on the measurement date in the Plan's principal or most advantageous market for the asset or liability. Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs. The hierarchy places the highest priority on unadjusted quoted market prices in active markets for identical assets or liabilities (Level 1 measurements) and gives the lowest priority to unobservable inputs (Level 3 measurements). The three levels of inputs within the fair value hierarchy are defined as follows:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 5 - FAIR VALUE MEASUREMENTS (Continued)

In some cases, a valuation technique used to measure fair value may include inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

The following paragraphs describe the valuation methods and assumptions used by the Plan to estimate the fair values of investments held.

Registered Investment Companies, Preferred Stocks and Common Stocks: The fair values of mutual fund investments, preferred stocks and common stocks are determined by obtaining quoted prices on nationally recognized securities exchanges (level 1 inputs).

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

Investments measured at fair value on a recurring basis are summarized below:

	Fair Value Measurements at December 31, 2013 Using Quoted Prices in		
	Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Common stocks:			
Commercial services and supplies	\$ 28,289	\$ -	\$ -
Paper and forest products	58,279	-	-
Real estate	1,670,873	-	-
Registered investment companies:			
Exchange traded fund:			
Domestic equity-large value	3,311,757	-	-
Mutual funds:			
Money market fund	1,541,544	-	-
Domestic fixed income	9,424,113	-	-
International fixed income	1,811,129	-	-
Domestic equity – large cap	3,117,564	-	-
Domestic equity – large growth	2,899,831	-	-
Domestic equity – large value	5,808,051	-	-
Domestic equity – mid cap	2,305,169	-	-
Domestic equity – small growth	827,817	-	-
International equity	9,082,071	-	-
Preferred stock	17,005	-	-
	<u>\$ 41,903,492</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 5 - FAIR VALUE MEASUREMENTS (Continued)

	Fair Value Measurements at December 31, 2012 Using Quoted Prices in		
	Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Common stocks:			
Real estate	\$ 2,418,126	\$ -	\$ -
Registered investment companies:			
Exchange traded fund:			
Domestic equity-large value	2,540,715	-	-
Mutual funds:			
Money market fund	1,314,938	-	-
Domestic fixed income	9,893,442	-	-
International fixed income	1,066,424	-	-
Domestic equity – large cap	2,348,887	-	-
Domestic equity – large growth	2,083,169	-	-
Domestic equity – large value	4,372,975	-	-
Domestic equity – mid cap	1,822,018	-	-
Domestic equity – small growth	593,444	-	-
International equity	8,005,426	-	-
Preferred stock	22,946	-	-
	<u>\$ 36,482,510</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE 6 – FUNDING POLICY

Employer contributions to the Plan are made in amounts approved by Plan management. Such contribution amounts must adhere to or exceed the minimum funding requirements under ERISA, as determined by the Plan's actuary. The Company's contributions to the Plan for the years ended December 31, 2013 and 2012 satisfied the minimum funding requirements of ERISA. Participant contributions are not permitted under the Plan.

NOTE 7 - PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA and its related regulations. In the event the Plan terminates, the net assets of the Plan will be allocated among the participants and beneficiaries of the Plan in the order provided by ERISA.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 7 - PLAN TERMINATION (Continued)

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

NOTE 8 – PARTY-IN-INTEREST TRANSACTIONS

Parties-in-interest are defined under Department of Labor ("DOL") regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer, and certain others. Fees for the investment management services are paid directly and indirectly by the Plan. The Plan paid fees for trustee and actuarial services to parties-in-interest during the year. These transactions are not considered prohibited transactions. Certain professional fees for the administration of the Plan were paid by the Company. Various administrative functions of the Plan are performed by employees of the Company. No such Employee received compensation from the Plan.

NOTE 9 - TAX STATUS

The Internal Revenue Service has determined and informed the Company, by a letter dated November 21, 2013, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan administrator believes the Plan is currently designed and is operated in compliance with applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 30, 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 authorities; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

NOTE 10 – SUBSEQUENT EVENTS

Plan management has evaluated subsequent events for recognition through October 14, 2014, which is the date the financial statements were available to be issued.

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 11 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2012 to the Form 5500:

	<u>2012</u>
Net assets available for benefits per the financial statements	\$ 36,614,759
Miscellaneous adjustment	<u>354,024</u>
Net assets per the Form 5500	<u>\$ 36,968,783</u>

The following is a reconciliation of the change in net assets available for benefits for the year ended December 31, 2013, per the financial statements to the net increase reported in the 2013 Form 5500:

Increase in net assets available for benefits per the financial statements	\$ 6,373,993
Miscellaneous adjustment	<u>(354,024)</u>
Net increase per the Form 5500	<u>\$ 6,019,969</u>

SUPPLEMENTAL SCHEDULES

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2013

Name of Plan Sponsor:	<u>Van Dorn Demag Corporation</u>
Employer Identification Number:	<u>34-1733242</u>
Three-Digit Plan Number:	<u>003</u>

(a) Issuer or Borrower	(c) Description of Investment Including Maturity Date, Rate of Interest, Par or Maturity Value	(d) Cost	(e) Current Value
<u>Common Stock</u>			
Weyerhaeuser Co.	1,846 shares	\$ 54,752	\$ 58,279
GEO Group, Inc.	878 shares	29,610	28,289
American Homes 4 Rent	587 shares	9,807	9,509
AmREIT, Inc.	2,290 shares	38,647	38,472
Alexandria Real Estate Equities, Inc.	1,007 shares	73,758	64,065
Apartment Investment & Management Co.	1,524 shares	40,537	39,487
Associated Estates Realty Corp.	2,448 shares	37,417	39,290
Avalonbay Communities Inc	404 shares	49,545	47,765
Boston Properties, Inc.	506 shares	47,465	50,787
Brandywine Realty Trust	3,273 shares	32,246	46,117
CBL & Associates Properties	2,002 shares	32,366	35,956
Camden Property Trust	732 shares	40,590	41,636
Digital Realty	824 shares	52,354	40,475
Douglas Emmet, Inc.	2,034 shares	37,875	47,372
EPR Properties	1,282 shares	57,373	63,023
East Group Properties, Inc.	822 shares	34,326	47,618
Equity Lifestyle Properties, Inc.	782 shares	28,298	28,332
Equity One, Inc.	882 shares	20,440	19,792
Essex Property Trust, Inc.	321 shares	41,308	46,068
Federal Realty Investment Trust	501 shares	43,209	50,806
HCP, Inc.	947 shares	35,506	34,395
Health Care REIT Inc	1,028 shares	51,260	55,070
Hospitality Properties Trust	2,800 shares	67,515	75,684
Host Hotels & Resorts, Inc.	4,166 shares	66,869	80,987
LTC Properties, Inc.	914 shares	25,013	32,346
Lexington Corporate Properties Trust	4,280 shares	32,870	43,699
Monmouth Real Estate Investment Corp.	1,869 shares	15,437	16,989
National Retail Properties	1,316 shares	33,866	39,914
Public Storage	773 shares	92,250	116,352
Realty Income Corp.	1,281 shares	44,810	47,820
Senior Housing Properties Trust	1,728 shares	38,657	38,413
Silver Bay Realty Trust Corp.	572 shares	8,892	9,146
Simon Property Group, Inc.	968 shares	106,548	147,291

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2013

Name of Plan Sponsor:	<u>Van Dorn Demag Corporation</u>
Employer Identification Number:	<u>34-1733242</u>
Three-Digit Plan Number:	<u>003</u>

(a)	(b) Identity of Issuer or Borrower	(c) Description of Investment Including Maturity Date, Rate of Interest, Par or Maturity Value	(d) Cost	(e) Current Value
	Tanger Factory Outlet Centers, Inc.	1,591 shares	\$ 43,529	\$ 50,944
	Ventas, Inc.	731 shares	39,311	41,872
	Vornado Realty Trust	333 shares	29,914	29,567
	Weingarten Realty Investors	1,553 shares	36,490	42,583
	Altisource Residential Corp.	373 shares	9,964	11,231
	<u>Preferred Stock</u>			
	CBL & Associates Properties	716 shares	17,258	17,005
	<u>Mutual Funds</u>			
	Federated Investors	Federated Municipal Obligations Fund	1,541,544	1,541,544
	Eaton Vance	Eaton Vance Floating-Rate Fund	2,004,998	2,002,822
	Hotchkis & Wiley Capital Management	Hotchkis & Wiley High Yield Fund	2,900,006	2,958,867
	PIMCO Investments	PIMCO Total Return Fund	4,375,423	4,462,423
	Fidelity Investments	Fidelity New Insight Fund	2,203,233	3,117,564
	Franklin Templeton Investments	Franklin Templeton International Bond Fund	1,877,991	1,811,130
	American Century Investments	American Century Mid Cap Value Fund	1,197,956	1,480,318
	Dodge & Cox Funds	International Stock Fund	2,194,627	2,434,884
	American Funds	EuroPacific Growth Fund	2,083,662	2,332,966
	MFS Investment Management	MFS Value Fund	2,435,731	2,983,756
	Morgan Stanley	Morgan Stanley Institutional Fund	1,023,623	1,392,758
	Oppenheimer Funds	Developing Markets Fund	2,481,608	2,921,463
	T. Rowe Price	T. Rowe Price Growth Stock Fund	1,819,357	2,899,831
	T. Rowe Price	T. Rowe Price Equity Income Fund	2,084,967	2,824,295
	T. Rowe Price	T. Rowe Price New Horizons Fund	659,820	827,817
	Royce Funds	Royce Total Return Fund	696,140	824,851
	<u>Exchange Traded Funds</u>			
	iShares	Russell 1000 Index	2,409,914	<u>3,311,757</u>
				<u>\$41,903,492</u>

See Independent Auditor's Report

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
For the year ended December 31, 2013

Name of Plan Sponsor: Van Dorn Demag Corporation
Employer Identification Number: 34-1733242
Three-Digit Plan Number: 003

(a) Identity of Party Involved	(b) Description of Asset (Include Interest Rate and Maturity in Case of a Loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred With Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
Category (iii) – A series of transactions in the same security in excess of 5% of the current value of Plan assets:								
Federated	Municipal Obligations Fund	\$ 1,756,488	\$ -	-	-	\$ 1,756,488	\$ 1,756,488	\$ -
		-	1,529,882	-	-	1,529,882	1,529,882	-
Eaton Vance	Floating-Rate Fund	2,004,998	-	-	-	2,004,998	2,004,998	-

See Independent Auditor's Report

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2013 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Line 26 — Schedule of Active Participant Data

Age	Years of Credited Service										Total
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	1	0	0	0	0	0	0	0	1
35 to 39	0	0	0	2	0	0	0	0	0	0	2
40 to 44	0	0	0	3	0	3	0	0	0	0	6
45 to 49	0	0	0	0	1	3	2	0	0	0	6
50 to 54	0	0	0	1	3	1	2	4	0	0	11
55 to 59	0	0	1	0	1	0	3	2	3	0	10
60 to 64	0	0	0	0	0	1	1	2	3	0	7
65 to 69	0	0	0	0	0	0	0	0	0	0	0
70 & up	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	2	6	5	8	8	8	6	0	43

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2013 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

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

Prescribed Assumptions

Interest Rate:	Funding:	Current Year:	Segment rates with four month lookback and adjusted for MAP-21:	
			First segment rate	4.94%
			Second segment rate	6.15%
			Third segment rate	6.76%
			Effective Interest Rate	6.30%
		Prior Year:	Segment rates with four month lookback	
			First segment rate	5.54%
			Second segment rate	6.85%
			Third segment rate	7.52%
			Effective Interest Rate	7.01%
Mortality:		Mortality tables mandated by PPA as specified in IRS Regulation 1.430(h)(3)-1, applied on a static basis, projected 7 years from the valuation date for annuitants and 15 years for non-annuitants.		
Actuarial Cost Method:		The Funding Target is the present value of accrued benefits based on compensation and service to date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, reflecting the effect of expected compensation increases during the year and including expected plan administrative expenses to be paid from plan assets during the year.		

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the economic and demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. Because of limited scope, Buck performed no analysis of the potential range of such future differences.

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2013 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

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

Non-Prescribed Assumptions

Expenses:	\$180,000 is added to the normal cost for 2013.
Cost-of-living:	N/A
Salary increase assumption:	N/A; benefit frozen
Social Security:	N/A; benefit frozen
Valuation Salary:	N/A; benefit frozen
Withdrawal rates:	Rates specific to males and females, with the following sample rates:

<u>Age</u>	<u>Male</u>	<u>Female</u>
25	0.097	0.136
35	0.057	0.079
45	0.028	0.055
55	0.000	0.000

Note: Only applicable to participants not eligible for retirement.

Retirement rates:

<u>Age</u>	<u>Assumption</u>
55	2%
56	2%
57	3%
58	3%
59	4%
60	5%
61	10%
62	20%
63	15%
64	15%
65	100%

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2013 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

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

Non-Prescribed Assumptions

Disability rates: Wyatt 1985 Study Disability Incidence Class 1 Rates for males and females, with the following sample rates:

<u>Age</u>	<u>Male</u>	<u>Female</u>
25	.00038	.00047
35	.00069	.00136
45	.00202	.00323
55	.00722	.00952
60	.01256	.01159

Marital percentage: 80% of male participants and 50% of female participants are assumed to be married, with males 2 years older than females.

Valuation of optional payment forms: 100% of participants are assumed to take a life annuity.

Plan benefits not considered: None.

VAN DORN DEMAG CORPORATION
VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN
ATTACHMENTS TO 2013 SCHEDULE SB (FORM 5500)

EIN: 34-1733242
PN: 003

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

Non-Prescribed Assumptions

Asset valuation method:

The Actuarial Value of Assets is determined using a method that spreads asset gains/(losses) over two years. The gain/(loss) for each period is determined as the actual return during the period less the expected return based on an assumed earnings rate chosen by the actuary but required by PPA to be not greater than the applicable third segment rate. The resulting value is constrained to be within a corridor of 90% to 110% of market value. The discounted value of accrued contributions, if any, is included in the Actuarial Value of Assets.

The expected return on plan assets is 7.25% per annum, limited by PPA to the applicable Third Segment Rate as follows:

2012 measurement periods:	6.57%
2013 measurement periods:	7.52%

Changes since prior year:

- Funding interest rates changed as required by PPA.
- Mortality tables changed as required by PPA.
- Assumed expenses were changed from \$150,000 to \$180,000 plus the expected PBGC premiums payable from the plan.

Form 5500

Annual Return/Report of Employee Benefit Plan

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefit Security Administration

Classified as a Public Law 95-600

This form is required to be filed for employee benefit plans under sections 104 and 406 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 5047(c), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1545-0047
12-01-80

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

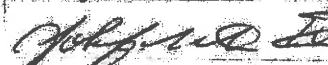
For calendar plan year 2013 or fiscal plan year beginning		01/01/2013	and ending	12/31/2013
A This return/report is for:	☐ a multiemployer plan	☐ a multiple-employer plan, or		
	☒ a single-employer plan	☐ a DFE (specify):		
B This return/report is:	☐ the first return/report	☐ the final return/report		
	☐ 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 DFC program	
	☐ special extension (enter description):			

Part II Basic Plan Information—enter all requested information

1a Name of plan VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN	1b Three-digit plan number (PIN) 04
2a Plan sponsor's name and address (include room or suite number (employer) if for a single-employer plan) VAN DORN DEMAG CORPORATION 11722 ALAMEDA DRIVE STRONGSVILLE OH 44045-1111	1c Effective date of plan 04/01/1993 2b Employer identification Number (EIN) 34 1733243 2c Sponsor's telephone number 440-876-8961 2d Business code (see instructions) 333200

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

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

SIGN HERE		10/15/14	JOHN F. MARTICH III
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		10/15/14	JOHN F. MARTICH III
	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, if optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☒ Same as Plan Sponsor Address	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 1174
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 43
b Retired or separated participants receiving benefits	6b 518
c Other retired or separated participants entitled to future benefits	6c 490
d Subtotal. Add lines 6a, 6b, and 6c	6d 1051
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e 99
f Total. Add lines 6d and 6e	6f 1150
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 1A 1B 3H 1I

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
---	---

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
For the year ended December 31, 2013

Name of Plan Sponsor: Van Dorn Demag Corporation
Employer Identification Number: 34-1733242
Three-Digit Plan Number: 003

(a) Identity of Party Involved	(b) Description of Asset (Include Interest Rate and Maturity in Case of a Loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred With Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
Category (iii) – A series of transactions in the same security in excess of 5% of the current value of Plan assets:								
Federated	Municipal Obligations Fund	\$ 1,756,488	\$ -	-	-	\$ 1,756,488	\$ 1,756,488	\$ -
		-	1,529,882	-	-	1,529,882	1,529,882	-
Eaton Vance	Floating-Rate Fund	2,004,998	-	-	-	2,004,998	2,004,998	-

See Independent Auditor's Report

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

▶ Round off amounts to nearest dollar.

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

A Name of plan VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF VAN DORN DEMAG CORPORATION, DBA DEMAG PLASTICS GROUP	D Employer Identification Number (EIN) 34-1733242	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500		

Part I Basic Information			
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2013</u>			
2 Assets:			
a Market value	2a		37106001
b Actuarial value	2b		36616368
3 Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	581	27536714
b For terminated vested participants	3b	550	13243407
c For active participants:			
(1) Non-vested benefits	3c(1)		0
(2) Vested benefits	3c(2)		2379646
(3) Total active	3c(3)	43	2379646
d Total	3d	1174	43159767
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5		6.30%
6 Target normal cost	6		348360

Statement by Enrolled Actuary

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

SIGN HERE	 Signature of actuary	<u>10/1/2014</u> Date 1406586 Most recent enrollment number 314-725-0114 Telephone number (including area code)
PAUL M. BAUGHER Type or print name of actuary BUCK CONSULTANTS, LLC Firm name 231 S BEMISTON, STE 400 ST LOUIS MO 63105 Address of the firm		

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

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

Schedule SB (Form 5500) 2013

Part II Beginning of Year Carryover Prefunding Balances

Part IV		Beginning of Year Carryover Balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>16.42%</u>	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		392203
	b Interest on (a) using prior year's effective interest rate of <u>7.01%</u> except as otherwise provided (see instructions).....		27493
	c Total available at beginning of current plan year to add to prefunding balance		419696
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III	Funding Percentages
-----------------	----------------------------

14	Funding target attainment percentage.....	14	84 . 83 %
15	Adjusted funding target attainment percentage	15	84 . 83 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	85 . 88 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/12/2013	500000	0			
07/12/2013	500000	0			
10/11/2013	500000	0			
01/13/2014	500000	0			
09/12/2014	596798	0			
Totals ►			18(b)	2596798	18(c)
					0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	2460154

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No
- c** If 20a is "Yes," see instructions and complete the following table as applicable:

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76%	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions)	☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	348360	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	6543399	2111524	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	2459884	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	2459884	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	2460154	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	270	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2013 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

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

(1) Age	(2) Expected Active Headcount	(3) Retirement Rate	(4) Expected Retirements (2)*(3)	(5) Weighted Age (1)*(4)
55	21.3789	0.0097	0.2067	11.3695
56	21.9732	0.0199	0.4371	24.4801
57	25.3065	0.0298	0.7547	43.0201
58	26.2593	0.0298	0.7827	45.3948
59	27.1414	0.0383	1.0382	61.2545
60	28.7243	0.0496	1.4250	85.5023
61	27.8639	0.0992	2.7627	168.5276
62	24.6526	0.1982	4.8855	302.8988
63	21.3623	0.1485	3.1728	199.8872
64	19.8013	0.1484	2.9393	188.1177
65	16.4821	1.0000	<u>16.4821</u>	<u>1,071.3392</u>
Total			34.8870	2,201.7917
Weighted Average Retirement Age = 2201.7917 / 34.8870				63.11
Rounded Weighted Average Retirement Age				63

Note to Column 2: The Expected Active Headcount for each age includes persons who are eligible to retire and persons who are not eligible to retire at each age.

Note to Column 3: At each age, these retirement rates are a weighted average of the rates shown in Attachment to Part V for active participants eligible to retire at the age and zero for all other active participants.

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2013 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Part V - Summary of Plan Provisions

Effective Date:	April 20, 1993.
Subsequent Amendments:	January 1, 2001; January 31, 2005; December 31, 2006.
Eligible Employees:	Participants in the prior plan become participants as of the effective date. All other eligible employees became participants at employment. Special rules apply to part-time employees.
Service to Determine Amount of Benefit:	Service is credited for benefit accruals based on the period of service since employment to the nearest 1/12 of a year. Service credited under the prior plan as of April 20, 1993 is included under the plan. Service while covered by a union plan or while an employee of a related entity that has not adopted the plan is not included in credited service.
Service for Vesting:	Similar to benefit service, but includes service while covered by a union plan or while an employee of a related entity that has not adopted the plan.
Benefit Eligibility:	
a. Normal Retirement	Age 65.
b. Early Retirement	The first day of the month coincident with or following after the participant attains age 55 and completes ten years of vesting service.
c. Disability	A participant who has a total and permanent disability while in the active service of the company after completing 15 years of vesting service.
d. Deferred Vested	100% vested after five years of vesting service.

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2013 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Part V - Summary of Plan Provisions

Retirement Benefits:

a. Normal Retirement

Salaried Employees:

The greater of (1) and (2), plus (3), below:

- (1) 1% of final average compensation, plus 0.5% of the excess, if any, of final average compensation over covered compensation, multiplied by benefit service rendered after December 31, 1988 to maximum of 30 years, divided by 12 to be expressed in terms of a monthly benefit.
- (2) \$13.50 multiplied by benefit service rendered after December 31, 1989; this amount is expressed in terms of a monthly benefit.
- (3) \$4.00 multiplied by benefit service rendered prior to January 1, 1989; this amount is expressed in terms of a monthly benefit.

Hourly (Strongsville) Employees:

Effective February 1, 2005, the monthly benefit equals \$33.50, multiplied by benefit service. Prior to February 1, 2005, the monthly benefit was \$29.00, multiplied by benefit service. Prior to January 1, 2001, the monthly benefit was \$28.00, multiplied by benefit service.

Satellite Employees:

Effective February 1, 2005 the monthly benefit equals \$33.50 multiplied by benefit service. Prior to February 1, 2005, the monthly benefit was \$19.50, multiplied by benefit service. Prior to January 1, 2001, the monthly benefit was \$18.50, multiplied by benefit service.

Note: Satellite participants transferred to Hourly (Strongsville) begin to earn future benefits under the Hourly formula as of their date of transfer.

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2013 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Part V - Summary of Plan Provisions

b. Early Retirement

The accrued benefit as determined above, reduced by 1/3 of 1% for each month that the benefit commencement date precedes the participant's normal retirement date.

c. Disability

The accrued benefit determined at date of disability is payable without reduction for early commencement.

d. Deferred Vested

Accrued normal retirement benefit based on benefit service to termination date. Benefit is payable on normal retirement date.

e. Pre-retirement Surviving Spouse Benefit

Should an active, married participant die prior to normal retirement date and after age 55 and 5 years of vesting service, the surviving spouse will be entitled to a lifetime benefit equal to 50% of the actuarially reduced vested benefit the participant would have received had he/she retired early and elected the 50% Joint and Survivor benefit before his death.

If a vested participant is not eligible for early retirement at his date of death, benefit payments to the spouse are deferred until the earliest date the participant would have attained early retirement eligibility.

Final Average Earnings:

The average of the highest consecutive five years of compensation during the last 10 plan years prior to retirement or termination. Compensation earned during the year of termination is included if it is beneficial to the participant.

Employee Contributions:

There are no employee contributions required.

Cost-of-Living Adjustments:

None.

Normal Form of Benefit:

Single Life Annuity for non-married participants; 50% Qualified Joint and Survivor Annuity for married participants.

Optional Forms of Payment:

Life Annuity, 50%, 75% and 100% Joint & Survivor and a 10 year Certain & Life.

Actuarial Equivalence:

7.00% interest with the UP 1984 Mortality Table (set back three years for contingent annuitants).

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2013 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Part V - Summary of Plan Provisions

Recent Changes:

The plan was amended to freeze benefit accruals effective December 31, 2006.

Changes from prior year:

None

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2013

Name of Plan Sponsor:	<u>Van Dorn Demag Corporation</u>
Employer Identification Number:	<u>34-1733242</u>
Three-Digit Plan Number:	<u>003</u>

(a) <u>Issuer or Borrower</u>	(c) Description of Investment Including Maturity Date, Rate of Interest, Par or <u>Maturity Value</u>	(d) <u>Cost</u>	(e) Current <u>Value</u>
<u>Common Stock</u>			
Weyerhaeuser Co.	1,846 shares	\$ 54,752	\$ 58,279
GEO Group, Inc.	878 shares	29,610	28,289
American Homes 4 Rent	587 shares	9,807	9,509
AmREIT, Inc.	2,290 shares	38,647	38,472
Alexandria Real Estate Equities, Inc.	1,007 shares	73,758	64,065
Apartment Investment & Management Co.	1,524 shares	40,537	39,487
Associated Estates Realty Corp.	2,448 shares	37,417	39,290
Avalonbay Communities Inc	404 shares	49,545	47,765
Boston Properties, Inc.	506 shares	47,465	50,787
Brandywine Realty Trust	3,273 shares	32,246	46,117
CBL & Associates Properties	2,002 shares	32,366	35,956
Camden Property Trust	732 shares	40,590	41,636
Digital Realty	824 shares	52,354	40,475
Douglas Emmet, Inc.	2,034 shares	37,875	47,372
EPR Properties	1,282 shares	57,373	63,023
East Group Properties, Inc.	822 shares	34,326	47,618
Equity Lifestyle Properties, Inc.	782 shares	28,298	28,332
Equity One, Inc.	882 shares	20,440	19,792
Essex Property Trust, Inc.	321 shares	41,308	46,068
Federal Realty Investment Trust	501 shares	43,209	50,806
HCP, Inc.	947 shares	35,506	34,395
Health Care REIT Inc	1,028 shares	51,260	55,070
Hospitality Properties Trust	2,800 shares	67,515	75,684
Host Hotels & Resorts, Inc.	4,166 shares	66,869	80,987
LTC Properties, Inc.	914 shares	25,013	32,346
Lexington Corporate Properties Trust	4,280 shares	32,870	43,699
Monmouth Real Estate Investment Corp.	1,869 shares	15,437	16,989
National Retail Properties	1,316 shares	33,866	39,914
Public Storage	773 shares	92,250	116,352
Realty Income Corp.	1,281 shares	44,810	47,820
Senior Housing Properties Trust	1,728 shares	38,657	38,413
Silver Bay Realty Trust Corp.	572 shares	8,892	9,146
Simon Property Group, Inc.	968 shares	106,548	147,291

(Continued)

VAN DORN DEMAG CORPORATION
EMPLOYEE RETIREMENT PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2013

Name of Plan Sponsor:	<u>Van Dorn Demag Corporation</u>
Employer Identification Number:	<u>34-1733242</u>
Three-Digit Plan Number:	<u>003</u>

(a)	(b) Identity of Issuer or Borrower	(c) Description of Investment Including Maturity Date, Rate of Interest, Par or Maturity Value	(d) Cost	(e) Current Value
	Tanger Factory Outlet Centers, Inc.	1,591 shares	\$ 43,529	\$ 50,944
	Ventas, Inc.	731 shares	39,311	41,872
	Vornado Realty Trust	333 shares	29,914	29,567
	Weingarten Realty Investors	1,553 shares	36,490	42,583
	Altisource Residential Corp.	373 shares	9,964	11,231
	<u>Preferred Stock</u>			
	CBL & Associates Properties	716 shares	17,258	17,005
	<u>Mutual Funds</u>			
	Federated Investors	Federated Municipal Obligations Fund	1,541,544	1,541,544
	Eaton Vance	Eaton Vance Floating-Rate Fund	2,004,998	2,002,822
	Hotchkis & Wiley Capital Management	Hotchkis & Wiley High Yield Fund	2,900,006	2,958,867
	PIMCO Investments	PIMCO Total Return Fund	4,375,423	4,462,423
	Fidelity Investments	Fidelity New Insight Fund	2,203,233	3,117,564
	Franklin Templeton Investments	Franklin Templeton International Bond Fund	1,877,991	1,811,130
	American Century Investments	American Century Mid Cap Value Fund	1,197,956	1,480,318
	Dodge & Cox Funds	International Stock Fund	2,194,627	2,434,884
	American Funds	EuroPacific Growth Fund	2,083,662	2,332,966
	MFS Investment Management	MFS Value Fund	2,435,731	2,983,756
	Morgan Stanley	Morgan Stanley Institutional Fund	1,023,623	1,392,758
	Oppenheimer Funds	Developing Markets Fund	2,481,608	2,921,463
	T. Rowe Price	T. Rowe Price Growth Stock Fund	1,819,357	2,899,831
	T. Rowe Price	T. Rowe Price Equity Income Fund	2,084,967	2,824,295
	T. Rowe Price	T. Rowe Price New Horizons Fund	659,820	827,817
	Royce Funds	Royce Total Return Fund	696,140	824,851
	<u>Exchange Traded Funds</u>			
	iShares	Russell 1000 Index	2,409,914	<u>3,311,757</u>
				<u>\$41,903,492</u>

See Independent Auditor's Report

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2013 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, Line 32 — Schedule of Amortization Bases

Date Established	Type of Base	Remaining Installments	Shortfall Amortization Installment	Present Value of Remaining Installments
January 1, 2008	Shortfall	2	968,358	1,891,131
January 1, 2009	Shortfall	3	(41,940)	(119,990)
January 1, 2010	Shortfall	4	815,556	3,039,017
January 1, 2011	Shortfall	5	575,593	2,619,465
January 1, 2012	Shortfall	6	(498,369)	(2,637,813)
January 1, 2013	Shortfall	7	<u>292,326</u>	<u>1,751,589</u>
			2,111,524	6,543,399

VAN DORN DEMAG CORPORATION

VAN DORN DEMAG CORPORATION EMPLOYEE RETIREMENT PLAN

ATTACHMENTS TO 2013 SCHEDULE SB (FORM 5500)

EIN: 34-1733242

PN: 003

Schedule SB, line 24 – Change in Actuarial Assumptions

Changes since prior year:

- Expected administrative expenses were changed from 150,000 to 180,000 plus PBGC premium.