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

2012

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 06/30/2013

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [X] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
RETIREMENT PLAN FOR EMPLOYEES OF CLIMAX MFG. CO

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 12/15/1953

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

CLIMAX MANUFACTURING COMPANY

JILL BOLIVER

7840 STATE ROUTE 26
LOWVILLE, NY 13367

2b Employer Identification Number (EIN)
61-1613722

2c Sponsor's telephone number
315-376-8000

2d Business code (see instructions)
322200

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.	12/26/2014	DONALD SCHNACKEL
	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 [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	146
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**	33
b	Retired or separated participants receiving benefits	**6b**	66
c	Other retired or separated participants entitled to future benefits	**6c**	46
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	145
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	145
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 06/30/2013

A Name of plan
RETIREMENT PLAN FOR EMPLOYEES OF CLIMAX MFG. CO

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
CLIMAX MANUFACTURING COMPANY

D Employer Identification Number (EIN)
61-1613722

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
04-1590850	65935	SA 12758-02	145	07/01/2012	06/30/2013

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

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
0	0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	625903
5	Current value of plan's interest under this contract in separate accounts at year end	5	7525383

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY

b	Balance at the end of the previous year			7b	0
c	Additions: (1) Contributions deposited during the year	7c(1)	31083		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	17650		
	(4) Transferred from separate account	7c(4)	833744		
	(5) Other (specify below)	7c(5)			
	▶				
	(6) Total additions			7c(6)	882477
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	882477
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)	266854		
	(4) Other (specify below)	7e(4)	-10280		
	▶ INVESTMENT ADJUSTMENT				
	(5) Total deductions			7e(5)	256574
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	625903

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance

e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug

i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract

m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE 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

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 06/30/2013

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

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

A Name of plan
RETIREMENT PLAN FOR EMPLOYEES OF CLIMAX MFG. CO

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
CLIMAX MANUFACTURING COMPANY

D Employer Identification Number (EIN)
61-1613722

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

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

Part I Basic Information

1	Enter the valuation date: Month 07 Day 01 Year 2012			
2	Assets:			
	a Market value	2a		8288816
	b Actuarial value	2b		8370136
3	Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	63	6500724
	b For terminated vested participants	3b	49	1721196
	c For active participants:			
	(1) Non-vested benefits	3c(1)		50229
	(2) Vested benefits	3c(2)		1413996
	(3) Total active	3c(3)	34	1464225
	d Total	3d	146	9686145
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		6.90 %
6	Target normal cost	6		5000

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	04/09/2014 Date
RICHARD A ERICKSON Type or print name of actuary	14-05483 Most recent enrollment number
MASSMUTUAL FINANCIAL GROUP Firm name	860-562-2189 Telephone number (including area code)
100 BRIGHT MEADOW BOULEVARD ENFIELD, CT 06082 Address of the firm	

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

Part II Beginning of Year Carryover Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of _____%		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b Interest on (a) using prior year's effective interest rate of 5.66% except as otherwise provided (see instructions)		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	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	86.41 %
15	Adjusted funding target attainment percentage	15	86.41 %
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	73.21 %
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
10/22/2012	68852				
01/18/2013	100809				
04/15/2013	132766				
08/12/2013	5106				
08/15/2013	95703				
			Totals ► 18(b)	403236	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	382956

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
5.54%	6.85%	7.52 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	65

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

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

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	**28**	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**	5000
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	1316009	443040
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**	448040

	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**	448040
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	382956

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

a Total (excess, if any, of line 37 over line 36)	**38a**	0
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**	65084
40 Unpaid minimum required contributions for all years	**40**	65084

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

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	**42**	
43 Excess installment acceleration amount to be carried over to future plan years	**43**	

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2012** **This Form is Open to Public Inspection.**

For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 06/30/2013

A Name of plan
RETIREMENT PLAN FOR EMPLOYEES OF CLIMAX MFG. CO

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
CLIMAX MANUFACTURING COMPANY

D Employer Identification Number (EIN)
61-1613722

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

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

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

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

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

DRIEHAUS CAPITAL MGMT

04-1590850

(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?
52	INVESTMENT PROVIDER	0	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [X] No [ ]

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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

(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?
52 60 63 68 72 13	CONTRACT ADMINISTRATOR	5000	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

M GRIFFITH INVESTMENT SERVICES INC

15-0572891

(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?
53	SHAREHOLDER SERVICE PROV	0	Yes [X] No [ ]	Yes [ ] No [X]	8027	Yes [ ] No [X]

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
DRIEHAUS CAPITAL MGMT	52	0

(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.
SMALL MID CAP GROWTH DRIEHAUS 04-1590850	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(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.
PREM INFLAT-PROT AND INCM BABSON 03-0532475	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(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.
SMALL MID CAP GROWTH DRIEHAUS 04-1590850	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(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.
PREMIER INT L EQUITY OFI INST 04-3212044	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(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.
PREM SHORT-DURATION BOND BABSON 04-3212057	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(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.
PREMIER CORE BOND BABSON 04-3277549	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(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.
VALUE MFS 04-3287965	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(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.
SEL SM CP GR WR WLLNGTN TMBRLN 04-3464205	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(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.
SELECT MID CAP GR II TRP FRONTIER 04-3512596	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(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.
SEL SMCOVAL FED CLOV TRP ERNST 04-3584140	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(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.
MID CAP VALUE JP MORGAN 13-3963293	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(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.
GLOBAL BOND ALLIANCEBERNSTEIN 13-4064930	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(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.
SELECT PIMCO TOTAL RETURN 27-2377446	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(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.
GROWTH WILLIAM BLAIR 36-2272155	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(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.
SMALL CAP VALUE KEELEY 36-3872373	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(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.
NEW HORIZONS T. ROWE PRICE 52-0791372	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(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.
EQUITY GROWTH AMERICAN CENTURY 77-0273954	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(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.
COMMODITY STRATEGY TOTAL RTRN OFI 84-6297469	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(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.
VALUE THORNBURG 85-0433925	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(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.
DEVELOPING MARKETS OFI 93-6305075	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(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.
COMMODITY RL RTN STRAT PIMCO 95-2632339	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(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.
EUROPACIFIC GROWTH AMERICAN 95-6810128	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
M GRIFFITH INVESTMENT SERVICES INC	53	8027

(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.
MASSACHUSETTS MUTUAL LIFE INS. CO. 04-1590850	COMMISSIONS AND FEES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 06/30/2013

A Name of plan
RETIREMENT PLAN FOR EMPLOYEES OF CLIMAX MFG. CO

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
CLIMAX MANUFACTURING COMPANY

D Employer Identification Number (EIN)
61-1613722

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-LE

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-1590850-053	P	690137

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-LC

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-1590850-051	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-QF

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
90-0342299-216	P	748967

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-W9

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-1590850-121	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-CL

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-1590850-427	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-LF

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-1590850-054	P	89721

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-BW

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-1590850-417	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-C

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 90-0342299-147	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 833720

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VB

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-276	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 860151

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-BS

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 90-0342299-284	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 601394

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-Y

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-183	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 658965

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-LY

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-180	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WZ

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-193	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-O

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 90-0342299-108	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-QJ

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 90-0342299-111	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1006075

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WJ

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-129	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1005822

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WG

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-127	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1030431

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-C5

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 90-0342299-046	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VV

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 90-0342299-132	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

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

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

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

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

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 06/30/2013

A Name of plan
RETIREMENT PLAN FOR EMPLOYEES OF CLIMAX MFG. CO

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
CLIMAX MANUFACTURING COMPANY

D Employer Identification Number (EIN)
61-1613722

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	8102956	7525383
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	625903
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	8102956	8151286
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	8102956	8151286

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	489416	
(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)		489416
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	17650	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		17650
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	10280	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		10280
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		609441
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1126787
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1073457	
(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)		1073457
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)	5000	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		5000
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1078457
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		48330
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: DOANE CPA FIRM **(2)** EIN: 27-4431954

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

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

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

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

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

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

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 06/30/2013

A Name of plan
RETIREMENT PLAN FOR EMPLOYEES OF CLIMAX MFG. CO

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
CLIMAX MANUFACTURING COMPANY

D Employer Identification Number (EIN)
61-1613722

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): 04-1590850 _____

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3** 0

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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

RETIREMENT PLAN FOR EMPLOYEES OF CLIMAX MANUFACTURING COMPANY

FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION

FOR THE YEARS ENDED

JUNE 30, 2013 AND 2012

* *

RETIREMENT PLAN FOR EMPLOYEES OF
CLIMAX MANUFACTURING COMPANY

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Supplementary Information*	
Assets Held for Investment Purposes - Schedule 1 For the year ended June 30, 2013 Schedule H, Part 4(i)	12
Reportable Transactions - Schedule 2 For the year ended June 30, 2013 Schedule H, Line 4j	13

* Other schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.

DOANE CPA FIRM LLC
CERTIFIED PUBLIC ACCOUNTANCY

18455 US Rt 11 WATERTOWN, NEW YORK 13601
TEL. (315) 661-6555 FAX (315) 782-8667
Member FICPA

INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrative Committee
of Climax Manufacturing Company
Retirement Plan for Employees of Climax Manufacturing Company

Report on Financial Statements

I was engaged to audit the financial statements of the Climax Manufacturing Company Retirement Plan for Employees of Climax Manufacturing Company (the "Plan"), which comprise the statements of net assets available for benefits as of June 30, 2013, and the related statements 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

Plan 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

My 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, I am 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 me not to perform, and I did not perform, any auditing procedures with respect to the information summarized in Note 8, which was certified by Massachusetts Mutual Life Insurance Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplementary information. I have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended June 30, 2013 and 2012, that the information provided to the plan administrator by the custodian is complete and accurate.

Other Matter

Because of the significance of the information that I did not audit, I am unable to, and do not, express an opinion on the accompanying financial statements and supplementary information taken as a whole. The form and content of the information included in the financial statements and supplementary information, other than that derived from the information certified by the custodian, have been audited by me in accordance with auditing standards generally accepted in the United States of America, and in my 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.

Doane CPA Firm

Andrea R. Doane, CPA
DOANE CPA FIRM LLC
Watertown, New York 13601

April 9, 2014

RETIREMENT PLAN FOR EMPLOYEES OF
CLIMAX MANUFACTURING COMPANY

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
JUNE 30, 2013 AND 2012

ASSETS	2013	2012
INVESTMENTS - At fair market value		
Guaranteed Investment Account	$ 625,903	$ -
Mutual funds	7,525,383	8,102,956
Total Investments	8,151,286	8,102,956
Employer contributions receivable - discounted	93,171	185,860
NET ASSETS AVAILABLE FOR BENEFITS	$ 8,244,457	$ 8,288,816

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

RETIREMENT PLAN FOR EMPLOYEES OF
CLIMAX MANUFACTURING COMPANY

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
ADDITIONS(LOSSES)		
Net Investment income(loss) Guaranteed Investment Account	$ 27,930	$ -
Net investment gain(loss) on pooled separate accounts	609,441	(133,931)
Net investment income	637,371	(133,931)
Contributions by employer	396,725	648,196
Net additions(subtractions)	1,034,096	514,265
DEDUCTIONS		
Investment fees	5,000	5,000
Benefit payments to retirees	525,419	482,485
Benefit payments to related party retirees - Note 9	548,036	628,179
Total deductions	1,078,455	1,115,664
NET INCREASE (DECREASE) IN NET ASSETS	(44,359)	(601,399)
NET ASSETS AVAILABLE FOR BENEFITS BEGINNING OF YEAR	8,288,816	8,890,215
NET ASSETS AVAILABLE FOR BENEFITS END OF YEAR	$ 8,244,457	$ 8,288,816

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

1. PLAN DESCRIPTION

The Retirement Plan for Employees of Climax Manufacturing Company (the "Plan) is a defined benefit plan covering all salaried employees of Climax Manufacturing Company (the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The following brief description of the Plan is provided for general informational purposes only. Participants should refer to the Plan agreement and provisions for more complete information.

Funding Policy

Climax Manufacturing Company makes cash contributions to the Plan such that all employee benefits will be fully provided for upon retirement. The amounts contributed to the Plan are determined by the Company on the basis of (a) the actuarial statements submitted by the Plan's independent consulting actuary, (b) the maximum amount permitted by law or regulation as a deduction on the Company's Federal income tax return, and (c) the minimum amount certified by the actuary as necessary during any Plan year to avoid an accumulated funding deficiency as defined by ERISA. At June 30, 2013, the Plan had not met the minimum funding requirements of ERISA. The Plan Actuary strongly recommended that the Company consult with legal counsel regarding underfunding and late funding issues, indicated as follows:

Summary as of July 1, 2012

Effective Date	Base Type	Outstanding Balance	Years Remaining	Amortization Installment
July 1,2008	Shortfall	$ 908,572	3	$ 319,326
July 1, 2009	Shortfall	$ 35,023	4	$ 9,476
July 1, 2010	Shortfall	$ 687,911	5	$ 152,804
July 1, 2011	Shortfall	$ 685,678	6	$ 131,358
July 1, 2012	Shortfall	$ (1,001,175)	7	$ (169,924)
Total		$ 1,316,009		$ 443,040

Summary as of July 1, 2013

Effective Date	Base Type	Outstanding Balance	Years Remaining	Amortization Installment
July 1, 2008	Shortfall	$ 589,246	2	$ 319,326
July 1, 2009	Shortfall	$ 25,547	3	$ 9,476
July 1, 2010	Shortfall	$ 535,107	4	$ 152,804
July 1, 2011	Shortfall	$ 554,320	5	$ 131,358
July 1, 2012	Shortfall	$ (831,251)	6	$ (169,924)
July 1, 2013	Shortfall	$ 65,084	7	$ 9,298
Total		$ 872,969		$ 452,338

Participation and Vesting

An employee will be eligible for participation on the date on which (s)he has attained age 21 and has completed one year of eligibility Service. Participation is effective on the July 1 or January 1 coinciding with, or next following the date the employee becomes eligible for participation. The Plan provides for vesting service at the participant's completion of 1,000 hours of service.

1. PLAN DESCRIPTION (continued)

Pension Benefits

Retirement benefits under the Plan are based upon a fixed benefit per year of credited services which varies based on the year of retirement. Distributions are made in the event of retirement, death, disability, resignation or dismissal. Normal retirement date is the first day of the calendar month coincident with or next following the later of age 65 and the fifth anniversary of the effective date of participation.
Special rules exist for early retirement, deferred retirement and death prior to eligibility for normal retirement. Normal monthly retirement benefits are calculated differently based upon whether the participant does or does not own more than 20% of the Voting Stock of the Company. Details are included in the Plan Summary.

Administration of the Plan

The Board of Directors for the Company has appointed an administrative committee to act as the fiduciary with full power, authority and responsibility to control and manage the operation and administration of the Plan.

Custodians

As part of the Plan, the Company has entered into a Custody Agreement with Massachusetts Mutual Life Insurance Company (the Custodian). The Custodian invests the Company's contributions as stipulated by the administrative committee of the Plan. The Plan assets are maintained in a separate trust fund administered by the Custodian.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accounts of the Plan are maintained on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported net assets at the date of the financial statements and reported changes in net assets during the reporting period. Actual results could differ from those estimates.

Risks and Uncertainties

Plan contributions and the actuarial present value of accumulated benefits are prepared based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Investments are exposed to various risks, such as interest rate, market and credit. Due to uncertainties inherent in the estimation and assumptions process, and the level of uncertainty related to changes in the value of investments, it is at least reasonably possible that changes in these estimates, assumptions and risks in the near term would be material to the financial statements.
The adjusted funding target rate (AFTAP) is currently above 80%.
The Plan Actuary continually performs a "risk" assessment and advises the plan administrator.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Valuation of Investments

Investments are valued at fair value, principally based on market value. Securities which are traded on national securities exchange are valued at the last reported sales price on the last business day of the fiscal year. Mutual Funds are valued at the mean between the bid and asked priced on the last business day of the year. Securities traded on the over-the-counter market and listed securities for which no sale was reported on that date are valued at the mean between the last reported bid and asked price.

The Plan presents in the statements of changes in net assets the net appreciation (depreciation) in the fair value of its investments which consists of the realized gains (losses) and the unrealized appreciation (depreciation) on those investments.

Interest income is recognized on the accrual basis and dividends are recorded on the ex-dividend date. Security transactions are recorded on the settlement date.

Reclassifications

Certain reclassifications may have been made to prior year numbers to conform to the current year presentation.

3. ACCUMULATED BENEFITS

Accumulated benefits represent those future periodic payments that are attributable under the Plan's provisions to the service which employees have rendered. Accumulated benefits include benefits expected to be paid to (a) retirees or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries.

3. ACCUMULATED BENEFITS (Continued)

The significant actuarial methods and assumptions used in the actuarial valuations as of July 1, 2012 and 2011, are as follows:

Actuarial cost method	The Target Normal Cost is equal to the present value as of the valuation date of the increase in the accrued benefit arising from the service and salary increase in the current plan year. the Target Liability as of the valuation date is the present value of the accrued benefit as of the valuation date.
Mortality rates	
Preretirement	IRC Sec 430 2010 Static Non-Annuitant Tables IRC Sec 430 2010 Static Annuitant Tables
Postretirement	RP-2010 Applicable Table under 417(e)(3)
Funding Interest rate	IRS March 2012 Segmented Yield Curve without regard to MAP corridor
Assumed retirement age	Age 65 and 4 years of credited service
Asset valuation	IRS 3-year asset avg. method as described in IRS Notice 2009-22

The actuarial present value of accumulated benefits at July 1, are as follows: (ASC 960)

	2012	2011
Vested benefits		
Participants currently receiving payments	$ 6,500,724	$ 6,057,978
Other participants	1,819,183	3,024,771
Total vested benefits	8,319,907	9,082,749
Nonvested benefits	50,229	64,600
Total actuarial present value of accumulated benefits	$ 8,370,136	$ 9,147,349

Factors comprising the change in the actuarial present value of accumulated benefits for the reporting date July 1, are summarized as follows:

	2012	2011
Actuarial present value of accumulated benefits beginning of year	$ 9,147,349	$ 9,379,561
Increase (decrease) during the year attributable to		
Increase due to benefit accruals	$ 92,689	$ 131,617
Benefit payments	(1,073,455)	(577,944)
Increase due to passage of time	1,571,113	695,664
Other	(1,367,560)	(481,549)
Net increase	(777,213)	(232,212)
Actuarial present value of accumulated benefits end of year	$ 8,370,136	$ 9,147,349

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 the accumulated Plan benefits.

4. INVESTMENTS

For the year ended June 30, the Plan's investments, including gains (losses) on investments bought and sold during the year, appreciated (depreciated) in value as follows:

	2013	2012
Guaranteed Investment Accounts	$ 27,930	$ -
Mutual funds	609,441	(133,931)
Total	$ 637,371	$ (133,931)

The fair value of investments of the Plan's net assets at June 30 representing > 5% of all assets, are as follows:

	2013	2012
Mutual Funds		
MM Select Small Cap Growth Fund	$ -	$ 409,871
MM Select Mid Cap Growth II Fund	$ -	$ 413,913
MM EuroPacific Growth	$ -	$ 809,640
Mid Cap Val (JP Morgan)	$ -	$ 431,152
Growth (William Blair)	$ -	$ 825,898
Value (Thornburg)	$ -	$ 752,471
Value (MFS)	$ -	$ 833,018
Prm Short-Dur Bnd (Bab)	$ -	$ 1,877,147
Sel PIMCO Total Rtn	$ -	$ 1,337,868
Commodity RI Rtn	$ 748,967	$ -
Developing Markets	$ 833,720	$ -
Premier Core Bnd	$ 690,137	$ -
Global Bnd	$ 601,394	$ -
Prem Inflat prot Bnd	$ 658,965	$ -
Mid Cap Val	$ 1,006,075	$ -
Europacific Growth	$ 860,151	$ -
New Horizons	$ 1,030,431	$ -
Select Sm Co Value	$ 1,005,822	$ -
Guaranteed Interest Account	$ 882,078	$ -

FAS 157 Fair Value Information

Investment type	Suggested Tier	Pricing Source	Measurement Frequency	Valuation Method *
Mutual Funds	2	Unival	Daily	Unit Value
GIA	3	Unival	Daily	Unit Value

* The valuation methodology is widely recognized as the "exit" or selling price as required by FAS #157

5. PLAN TERMINATION

The Company reserves the right to terminate the Plan. In the event of termination, the Plan provides that the net assets available for benefits to be set aside for the benefit of participants in accordance with the requirements of ERISA. The Plan is covered under the Pension Benefit Guaranty Corporation (PBGC) termination insurance program. Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations.

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

6. INCOME TAX STATUS

The Internal Revenue Service informed the Company, in a letter dated September 15, 2009, that the Plan is qualified and the trust established under the Plan is tax exempt under Section 401(a) of the Internal Revenue Code (IRC) and, therefore, not subject to federal income tax. The Plan had been amended prior to receiving the determination letter. The IRS acknowledged the acceptance of the amendments that were dated July 10, 2009 in their approval letter. The Plan has been amended since the IRS approval date. However, the Plan Administrator believes it is still within IRS compliance.

7. FINANCIAL INFORMATION CERTIFIED BY CUSTODIAN AND ACTUARY

The following is a summary of information regarding the Plan and included in the Plan's financial statements, that was prepared by Massachusetts Mutual Life Insurance company, Custodian of the Plan, and furnished to the Plan administrator. The Plan administrator has obtained a certification from the Custodian that such information is complete and accurate:

	2013	2012
Investments at Fair Value		
Guaranteed Interest Account	$ 625,903	$ -
Mutual Funds	$ 8,151,286	$ 8,102,956
Investment Income (loss)	$ 637,371	$ (133,931)
Deductions	$ 1,078,455	$ 1,115,664

Supplemental Schedules - all items and amounts.

8 RECONCILIATION OF FINANCIAL STATEMENTS

The following is a June 30, 2013, reconciliation of net assets available for benefits per financial statements to the Schedule H of the Form 5500:

Net Assets available for benefits - per financial statement	$ 8,244,457
Employer contributions receivable	93,171
Net assets available for benefits - per Form 5500 - Schedule H	$ 8,151,286

Employer Plan Contributions - per financial statement	$ 396,725
Employer contributions receivable - beginning of year	185,860
Employer contributions receivable - end of year	93,171
Employer Plan contributions - per form 5500 - schedule H	$ 489,414

9 RELATED PARTY AND PARTY IN INTEREST TRANSACTIONS

Names of parties in interest and description of relationship:

1 Plan Sponsor	Climax Manufacturing Company
2 Custodian	Mass Mutual Life
3 Service Provider	M Griffith Inc. and Driehaus Capital Management
4 Trust	Climax Manufacturing Company Retirement Income Trust
5 Trustees	Climax Manufacturing Company Pension Retirement Committee
6 Attorney	Bond Schoneck and King, LP
7 Independent Qualified CPA	Doane CPA Firm LLC
8 Controlling interest Stockholders of Climax Manufacturing Company	DeltaPoint Capital III, LP
9 Plan Actuary	Richard Erickson of MassMutual Financial Group

Significant Related Party Transactions:

The Board of Directors for Climax Manufacturing Company has elected to pay all administrative fees for the Plan from company funds, as Plan Sponsors.

Payments to related parties:	Amount	Description
Lee Hirschey	$ 185,684	Cash at Retirement
John J. Wheeler	$ 50,422	Cash at Retirement
Urban C. Hirschey	$ 311,930	Cash at Retirement *

* includes prior year payments made in July, 2012

10 OTHER SIGNIFICANT MATTERS

On August 24, 2010 the Plan was amended to ratify a Plan Freeze. Highlights of the amendment are as follows:

Plan Freeze — Effective September 1, 2010, the Plan is frozen as to eligibility to participate and benefit accruals. Therefore, notwithstanding any other provision of the Plan to the contrary, no Participant shall accrue any additional benefits under the Plan after September 1, 2010. Rights to benefits that have accrued under the Plan as of September 1, 2010 shall not be diminished as a result of the freeze. No Eligible Employee shall become a participant in the Plan after September 1, 2010.

Details of the amendment are included in the Plan Summary.

For 2013, optional methodology in calculating the Plan's Adjusted Funding Target Attainment Percentage (AFTAPP) certification calculates at 86.41%. Prior year's benefit restrictions are impacted due to this new law.

Information included in these note disclosures is for preliminary analysis only. For detailed reports review plan documentation provided by the administrator.

11 SUBSEQUENT EVENTS

Subsequent events were evaluated through April 9, 2014, the date the financial statements were available to be issued. Management has determined that there were no material events.

Supplementary Information

RETIREMENT PLAN FOR EMPLOYEES OF
CLIMAX MANUFACTURING COMPANY

ASSETS HELD FOR INVESTMENT PURPOSES - SCHEDULE 1
FOR THE YEAR ENDED JUNE 30, 2013

Schedule H, Line 4i - Schedule of Assets (Held At End Of Year): June 30, 2012

Plan Sponsor: SA 012758-02 EIN: 14-1837076

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, interest rate, collateral, par or maturity value	(d) Cost	(e) Current Value
*	Mass Mutual	Global Bond	$ 601,995	$ 601,394
*	Mass Mutual	Growth	$ -	$ -
*	Mass Mutual	Developing Markets	$ 842,936	$ 833,720
*	Mass Mutual	Real Asset	$ -	$ -
*	Mass Mutual	Value	$ -	$ -
*	Mass Mutual	Select SM Cap Gr	$ -	$ -
*	Mass Mutual	Premier Core Bond	$ 699,196	$ 690,137
*	Mass Mutual	Prem Short Dur Bond	$ 86,771	$ 89,721
*	Mass Mutual	Select Sm Co Value	$ -	$ -
*	Mass Mutual	Small Cap Value	$ -	$ -
*	Mass Mutual	Commodity RI Rtn Strat	$ 868,538	$ 748,967
*	Mass Mutual	Mid Cap Value	$ 763,327	$ 1,006,075
*	Mass Mutual	Europacific Growth	$ 804,983	$ 860,151
*	Mass Mutual	Value	$ -	$ -
*	Mass Mutual	Select Mid Cap Gr II	$ -	$ -
*	Mass Mutual	New Horizons	$ 873,377	$ 1,030,431
*	Mass Mutual	Equity Growth	$ 881,127	$ 1,005,822
*	Mass Mutual	Total Return	$ -	$ -
*	Mass Mutual	Prem Inflat Prot Bnd	$ 705,018	$ 658,965
*	Mass Mutual	Guaranteed Investment Account	$ 625,903	$ 625,903

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

Schedule H, line 4j - Schedule of Reportable Transactions - SCHEDULE 2

Plan Sponsor: SA 012758-02 EIN: 14-1837076

(a) Identity of Party Involved	(b) Description of Asset	© Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Trans	(g) Cost of Asset	(h) Current Value on Trans Date	(i) Net gain or loss
MassMutual	Global bond	664,377	-	N/A	0	664,377	664,377	-
MassMutual	Growth	-	899,698	N/A	0	725,656	899,698	174,042
MassMutual	Developing Markets	818,765	-	N/A	0	818,765	818,765	-
MassMutual	Real Asset	829,806	-	N/A	0	829,806	829,806	-
MassMutual	Real Asset	-	8,994	N/A	0	841,514	780,994	(60,520)
MassMutual	Value	-	813,764	N/A	0	809,432	813,764	4,332
MassMutual	Select Sm Cap Gr	-	440,145	N/A	0	315,613	440,145	124,532
MassMutual	Premier Core Bond	828,461	-	N/A	0	828,461	828,461	-
MassMutual	Prem Short Dur Bnd	-	887,945	N/A	0	1,901,598	887,945	(1,013,653)
MassMutual	Commodity Rl Rtn Strat	845,181	-	N/A	0	845,181	845,181	-
MassMutual	Mid Cap Value	448,090	-	N/A	0	448,090	448,090	-
MassMutual	Europacific Growth	-	450,017	N/A	0	423,495	450,017	26,522
MassMutual	Value	-	898,653	N/A	0	745,681	898,653	152,972
MassMutual	Select Mid Cap Growth II	-	442,246	N/A	0	279,771	442,246	162,475
MassMutual	New Horizons	911,838	-	N/A	0	911,838	911,838	-
MassMutual	Equity Growth	911,610	-	N/A	0	911,610	911,610	-
MassMutual	Total Return	-	1,392,360	N/A	0	1,300,936	1,392,360	91,424
MassMutual	Prem Inflat-Prt Bnd	829,164	-	N/A	0	829,164	829,164	-
MassMutual	Guaranteed Interest Acct	833,744	-	N/A	0	833,744	833,744	

Schedule H, line 4i - Schedule of Assets (Held At End Of Year): 6/30/13

Plan Sponsor: SA 012758-02

(a)	(b) Identity of Issue, borrower, lessor or similar party	(c) Description of investment including maturity date, interest rate, collateral, par or maturity value	(d) Cost	(e) Current Value
*	MassMutual	(Global Bond)	601,995	601,394
*	MassMutual	(Growth)	0	0
*	MassMutual	(Developing Markets)	842,936	833,720
*	MassMutual	(Real Asset)	0	0
*	MassMutual	(Value)	0	0
*	MassMutual	(Select Sm Cap Gr)	0	0
*	MassMutual	(Premier Core Bond)	699,196	690,137
*	MassMutual	(Prem Short-Duration Bond)	86,771	89,721
*	MassMutual	(Select Sm Co Value)	0	0
*	MassMutual	(Small Cap Value)	0	0
*	MassMutual	(Commodity RI Rtn Strat)	868,538	748,967
*	MassMutual	(Mid Cap Value)	763,327	1,006,075
*	MassMutual	(EuroPacific Growth)	804,983	860,151
*	MassMutual	(Value)	0	0
*	MassMutual	(Select Mid Cap Growth II)	0	0
*	MassMutual	(New Horizons)	873,377	1,030,431
*	MassMutual	(Equity Growth)	881,127	1,005,822
*	MassMutual	(Total Return)	0	0
*	MassMutual	(Prem Inflat-Protect Bond)	705,018	658,965

Schedule H, line 4j - Schedule of Reportable Transactions: 6/30/13

Plan Sponsor: SA 012758-02

(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 trans	(g) Cost of asset	(h) Current Value of asset on transaction date	(i) Net gain or loss
MassMutual	(Global Bond)	664,377	0	N/A	0	664,377	664,377	0
MassMutual	(Growth)	0	899,698	N/A	0	725,656	899,698	174,042
MassMutual	(Developing Markets)	818,765	0	N/A	0	818,765	818,765	0
MassMutual	(Real Asset)	829,806	0	N/A	0	829,806	829,806	0
MassMutual	(Real Asset)	0	780,994	N/A	0	841,514	780,994	-60,520
MassMutual	(Value)	0	813,764	N/A	0	809,432	813,764	4,332
MassMutual	(Select Sm Cap Gr)	0	440,145	N/A	0	315,613	440,145	124,532
MassMutual	(Premier Core Bond)	828,461	0	N/A	0	828,461	828,461	0
MassMutual	(Prem Short-Duration Bond)	0	887,945	N/A	0	1,901,598	887,945	-1,013,653
MassMutual	(Commodity RI Rtn Strat)	845,181	0	N/A	0	845,181	845,181	0
MassMutual	(Mid Cap Value)	448,090	0	N/A	0	448,090	448,090	0
MassMutual	(EuroPacific Growth)	0	450,017	N/A	0	423,495	450,017	26,522
MassMutual	(Value)	0	898,653	N/A	0	745,681	898,653	152,972
MassMutual	(Select Mid Cap Growth II)	0	442,246	N/A	0	279,771	442,246	162,475
MassMutual	(New Horizons)	911,838	0	N/A	0	911,838	911,838	0
MassMutual	(Equity Growth)	911,610	0	N/A	0	911,610	911,610	0
MassMutual	(Total Return)	0	1,392,360	N/A	0	1,300,936	1,392,360	91,424
MassMutual	(Prem Inflat-Protect Bond)	829,164	0	N/A	0	829,164	829,164	0
MassMutual	Guaranteed Interest Account	833,744	0	N/A	0	833,744	833,744	0

* This schedule was completed considering assets held under a MassMutual group annuity contract only

A Name of Plan	B Three-digit plan Number
Retirement Plan for Employees of Climax Manufacturing Company	001
C Plan sponsor's name as shown on line 2a of Form 5500	**D Employer Identification Number**
Climax Manufacturing Company	141837076

Schedule C Formula Description and/or EIC Statement Description

Service Provider Name	Service Provider EIN	Service Provider Address	Formula / EIC Statement
AllianceBernstein	134064930		MassMutual provided the Plan with the required written disclosure for Management Fees received by AllianceBernstein with respect to the Global Bond (AllianceBernstein) - Class A separate account (SIA-BS).
American Century	770273954		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Century with respect to the Equity Growth (American Century) - Class I separate account (SIA-WJ).
American Funds	956810128		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to the EuroPacific Growth (American) - Class 3 separate account (SIA-VB).
Driehaus Capital Mgmt	041590850		Driehaus Capital Mgmt received estimated Management Fees of (75 basis points * plan assets) with respect to the Small/Mid Cap Growth (Driehaus) separate account (SIA-K).
JP Morgan	133963293		MassMutual provided the Plan with the required written disclosure for Management Fees received by JP Morgan with respect to the Mid Cap Value (JP Morgan) - Class A separate account (SIA-QJ).
Keeley Funds	363872373		MassMutual provided the Plan with the required written disclosure for Management Fees received by Keeley Funds with respect to the Small Cap Value (Keeley) - Class A separate account (SIA-O).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for soft dollar compensation received by the subadviser with respect to the Premier Int'l Equity (OFI Inst) - Class L separate account (SIA-LI).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for soft dollar compensation received by the subadviser with respect to the Sel Sm Cp Gr (W&R/Wllngtn/Tmbrln) - Class L separate account (SIA-LC).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for soft dollar compensation received by the subadviser with respect to the Sel SmCoVal (Fed Clov/TRP/ERNST) - Class L separate account (SIA-LY).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for soft dollar compensation received by the subadviser with respect to the Select Mid Cap Gr II (TRP/Frontier) - Class L separate account (SIA-W9).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Commodity Rl Rtn Strat (PIMCO) - Class A separate account (SIA-QF).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Commodity Strategy Total Rtrn (OFI) - Class A separate account (SIA-C5).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the EuroPacific Growth (American) - Class 3 separate account (SIA-VB).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Global Bond (AllianceBernstein) - Class A separate account (SIA-BS).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Growth (William Blair) - Class N separate account (SIA-BW).

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Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Mid Cap Value (JP Morgan) - Class A separate account (SIA-QJ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Select PIMCO Total Return - Class A separate account (SIA-WZ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Small Cap Value (Keeley) - Class A separate account (SIA-O).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Value (MFS) - Class 3 separate account (SIA-VV).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for float revenue received by MassMutual.
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Prem Inflat-Prot and Incm (Babson) - Class Y (SIA-Y).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Prem Short-Duration Bond (Babson) - Class L (SIA-LF).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Premier Core Bond (Babson) - Class L (SIA-LE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Premier Int'l Equity (OFI Inst) - Class L (SIA-LI).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Sel Sm Cp Gr (W&R/Wllngtn/Tmbrln) - Class L (SIA-LC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Sel SmCoVal (Fed Clov/TRP/ERNST) - Class L (SIA-LY).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Select Mid Cap Gr II (TRP/Frontier) - Class L (SIA-W9).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Select PIMCO Total Return - Class A (SIA-WZ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (22 basis points * plan assets) with respect to the Select PIMCO Total Return - Class A separate account (SIA-WZ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (26 basis points * plan assets) with respect to the Prem Inflat-Prot and Incm (Babson) - Class Y separate account (SIA-Y).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (32 basis points * plan assets) with respect to the Premier Int'l Equity (OFI Inst) - Class L separate account (SIA-LI).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (39 basis points * plan assets) with respect to the Prem Short-Duration Bond (Babson) - Class L separate account (SIA-LF).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (39 basis points * plan assets) with respect to the Premier Core Bond (Babson) - Class L separate account (SIA-LE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (42 basis points * plan assets) with respect to the Select Mid Cap Gr II (TRP/Frontier) - Class L separate account (SIA-W9).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (44 basis points * plan assets) with respect to the Sel SmCoVal (Fed Clov/TRP/ERNST) - Class L separate account (SIA-LY).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (46 basis points * plan assets) with respect to the Sel Sm Cp Gr (W&R/Wllngtn/Tmbrln) - Class L separate account (SIA-LC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to the EuroPacific Growth (American) - Class 3 separate account (SIA-VB).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to the Small Cap Value (Keeley) - Class A separate account (SIA-O).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the Commodity Rl Rtn Strat (PIMCO) - Class A separate account (SIA-QF).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with

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Company		respect to the New Horizons (T. Rowe Price) separate account (SIA-WG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (20 basis points * plan assets) with respect to the Global Bond (AllianceBernstein) - Class A separate account (SIA-BS).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to the Equity Growth (American Century) - Class I separate account (SIA-WJ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to the Growth (William Blair) - Class N separate account (SIA-BW).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to the Mid Cap Value (JP Morgan) - Class A separate account (SIA-QJ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to the Value (MFS) - Class 3 separate account (SIA-VV).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (38 basis points * plan assets) with respect to the Commodity Strategy Total Rtrn (OFI) - Class A separate account (SIA-C5).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (38 basis points * plan assets) with respect to the Developing Markets (OFI) - Class Y separate account (SIA-C).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (40 basis points * plan assets) with respect to the Value (Thornburg) - Class 5 separate account (SIA-CL).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (50 basis points * plan assets) with respect to the Small/Mid Cap Growth (Driehaus) separate account (SIA-K).
MFS Investment Management	043287965	MassMutual provided the Plan with the required written disclosure for Management Fees received by MFS Investment Management with respect to the Value (MFS) - Class 3 separate account (SIA-VV).
Oppenheimer	846297469	MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to the Commodity Strategy Total Rtrn (OFI) - Class A separate account (SIA-C5).
Oppenheimer	936305075	MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to the Developing Markets (OFI) - Class Y separate account (SIA-C).
PIMCO Funds	952632339	MassMutual provided the Plan with the required written disclosure for Management Fees received by PIMCO Funds with respect to the Commodity RI Rtn Strat (PIMCO) - Class A separate account (SIA-QF).
T. Rowe Price	520791372	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to the New Horizons (T. Rowe Price) separate account (SIA-WG).
Thornburg	850433925	MassMutual provided the Plan with the required written disclosure for Management Fees received by Thornburg with respect to the Value (Thornburg) - Class 5 separate account (SIA-CL).
William Blair	362272155	MassMutual provided the Plan with the required written disclosure for Management Fees received by William Blair with respect to the Growth (William Blair) - Class N separate account (SIA-BW).

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Schedule C Soft Dollar Compensation
Eligible Indirect Compensation Statement

Mutual fund investments of the plan (whether direct or indirect through a separate investment account) may have soft dollar arrangements pursuant to which the investment advisor or sub-advisor to the mutual fund (and/or its affiliates) may direct trades to certain brokers in exchange for research and other services, other than just trade execution. For plans investing directly or indirectly in the MassMutual Premier or Select Funds, MassMutual provided the required written disclosure regarding soft dollar compensation on the Schedule C Formula Description and/or EIC Statement Description Attachment. For all other mutual funds, MassMutual provided the required written disclosure in the Statement of Additional Information ("SAI").

For additional information on soft dollar compensation, refer to the section of the mutual fund's SAI that discusses brokerage allocation and other practices.

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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

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 06/30/2013

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

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

A Name of plan

Retirement Plan for Employees of Climax Mfg. Co

B Three-digit plan number (PN) ▶ 002

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

Climax Manufacturing Company

D Employer Identification Number (EIN)

61-1613722

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

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

Part I Basic Information

1 Enter the valuation date: Month 7 Day 1 Year 2012

2	Assets:			
	a Market value		2a	8,288,816
	b Actuarial value		2b	8,370,136
3	Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	63	6,500,724
	b For terminated vested participants	3b	49	1,721,196
	c For active participants:			
	(1) Non-vested benefits	3c(1)		50,229
	(2) Vested benefits	3c(2)		1,413,996
	(3) Total active	3c(3)	34	1,464,225
	d Total	3d	146	9,686,145
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	6.90 %
6	Target normal cost		6	5,000

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 Richard A. Erickson 4/9/14

Signature of actuary — Date

Richard A Erickson — 14-05483

Type or print name of actuary — Most recent enrollment number

MassMutual Financial Group — (860) 562-2189

Firm name — Telephone number (including area code)

100 Bright Meadow Boulevard

Enfield CT 06082

Address of the firm

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

Part II Beginning of Year Carryover Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of _____%		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b Interest on (a) using prior year's effective interest rate of 5.66 % except as otherwise provided (see instructions)		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	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	86.41 %
15	Adjusted funding target attainment percentage	15	86.41 %
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	73.21 %
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
10/22/2012	68,852				
01/18/2013	100,809				
04/15/2013	132,766				
08/12/2013	5,106				
08/15/2013	95,703				
			Totals ▶ 18(b)	403,236	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	382,956

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:

a Segment rates:	1st segment: 5.54 %	2nd segment: 6.85 %	3rd segment: 7.52 %	☐ N/A, full yield curve used
b Applicable month (enter code)			**21b**	4
22 Weighted average retirement age			**22**	65

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years		**28**	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**	5,000
b Excess assets, if applicable, but not greater than line 31a		**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	1,316,009	443,040
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**	448,040

	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**	448,040
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)		**37**	382,956
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		**38a**	0
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**	65,084
40 Unpaid minimum required contributions for all years		**40**	65,084

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**	

Contribution History

Date	Amount	For Plan Year	Value as of July 1, 2012
10/22/12	$ 68,852	2012	$ 67,385
01/18/13	100,809	2012	96,783
04/15/13	132,766	2012	125,617
08/12/13	5,106	2012	4,723
08/15/13	95,703	2012	88,448
Total	$ 403,236		$ 382,956

Shortfall Amortization Bases and Charges

Summary as of July 1, 2012

Effective Date	Base Type	Outstanding Balance	Years Remaining	Amortization Installment
July 1, 2008	Shortfall	908,572	3	319,326
July 1, 2009	Shortfall	35,023	4	9,476
July 1, 2010	Shortfall	687,911	5	152,804
July 1, 2011	Shortfall	685,678	6	131,358
July 1, 2012	Shortfall	(1,001,175)	7	(169,924)
Total		$ 1,316,009		$ 443,040

Actuarial Assumptions

Many of the factors affecting the funding cost and liability cost of the Plan are variables which cannot be predicted with certainty. The following actuarial assumptions have either been mandated by statute and regulation or selected to reasonably antici

Funding Target and Liability for Maximum Tax Deductible Contribution

Interest:	March, 2012 IRS Segmented Yield Curve
Preretirement Mortality:	RP-2000 Mortality Tables for Non-Annuitants, Fully Generational With Scale AA
Postretirement Mortality:	RP-2000 Mortality Tables for Annuitants, Fully Generational With Scale AA
Retirement Age:	65 and 4 years of Credited Service.
Termination:	Termination Table T-2 from the Actuary's Handbook
Incidence of Disability:	None
Future Cash Balance Interest Credits:	5.75%
Asset Smoothing Rate	7.25% but no greater than the appropriate third segment rate for each year as described in Treasury Regulation 430(h) and associated guidance.
Expenses:	Administrative expenses that are expected to be paid from plan funds.

Actuarial Cost Method

The Target Normal Cost is equal to the present value as of the valuation date of the increase in the accrued benefit arising from the service and salary increase in the current plan year plus administrative expenses expected to be paid out of plan assets. The Funding Target as of the valuation date is the present value of the accrued benefit as of the valuation date.

Asset Valuation Method

The Actuarial Value of Assets is determined using a 3-year averaging method described in IRS Notice 2009-22.

Asset Valuation Method

The Actuarial Value of Assets is determined using a 3-year averaging method described in IRS Notice 2009-22.

Actuarial Assumptions

Development of Actuarial Value of Assets

1. July 1, 2010 Adjusted Market Value of Assets as of July 1, 2012

a. Market Value of Assets as of 7/1/2010 including prior year accrued contributions:	$	7,115,878
b. Contributions made for the 2010 and 2011 Plan Years not included in assets above:		1,310,597
c. Benefit payments and expenses paid during the 2010 and 2011 Plan Years not included in assets above:		(1,590,735)
d. Expected return at an annual rate of 6.74%		1,021,129
e. 7/1/2010 Adjusted Market Value of Assets as of 7/1/2012: (a) + (b) + (c) + (d)	$	7,856,869

2. July 1, 2011 Adjusted Market Value of Assets as of July 1, 2012

a. Market Value of Assets as of 7/1/2011 including prior year accrued contributions:	$	8,890,215
b. Contributions made for the 2010 and 2011 Plan Years not included in assets above:		640,187
c. Benefit payments and expenses paid during the 2010 and 2011 Plan Years not included in assets above:		(1,115,664)
d. Expected return at an annual rate of 6.44%		549,984
e. 7/1/2011 Adjusted Market Value of Assets as of 7/1/2012: (a) + (b) + (c) + (d)	$	8,964,722

3. July 1, 2012 Average Adjusted Market Value of Assets

a. 7/1/2010 Adjusted Market Value of Assets as of 7/1/2012:	$	7,856,869
b. 7/1/2011 Adjusted Market Value of Assets as of 7/1/2012:	$	8,964,722
c. July 1, 2012 Market Value of Assets (including discounted receivables):	$	8,288,816
d. Average Adjusted Market Value of Assets: [(a)+(b)+(c)] / 3	$	8,370,136

4. 90% of 7/1/2012 Market Value of Assets	$	7,459,934
5. 110% of 7/1/2012 Market Value of Assets	$	9,117,698
7/1/2012 Actuarial Value of Assets:		
6. (3)(d), no less than (4) and no greater than (5)	$	8,370,136

Summary of Plan Provisions

The provisions shown here are only summaries. In the interest of space and simplicity, many of them have been abbreviated, simplified, or paraphrased. In matters of Plan interpretation or application, the actual Plan Document should be consulted.

Plan: Retirement Plan for Employees of Climax Manufacturing Company

Employer Identification Number / Plan Number: 61-1613722 / 002

Effective Date: December 15, 1953

Plan Year: July 1 to June 30.

Employer: Climax Manufacturing Company

Employee: Any person who is employed by an Employer, other than (i) a person who is an independent contractor, or (ii) is covered under a collective bargaining agreement.

Participation: An Employee will be eligible for participation on the date on which (s)he has attained age 21 and has completed one Year of Eligibility Service. Participation is effective on the July 1 or January 1 coinciding with, or next following the date the Employee becomes eligible for participation. Effective September 1, 2010, the Plan is frozen to Participation.

Service: The period of an Employee's employment with the Employer, as determined by the Employer from its personnel records.

Eligibility Service: A period of 12 consecutive months beginning with date of hire (or annual anniversary of date of hire) during which an Employee has at least 1,000 hours of service. Effective September 1, 2010 the Plan is frozen to Participation.

Vesting Service: A Plan Year during which a Participant has at least 1,000 hours of service.

Benefit Service: The sum of the Plan Years in which a Participant has been credited with at least 1,000 hours of service. Service after September 1, 2010 shall not be taken into account in determining Benefit Service.

Normal Retirement Date: The first day of the calendar month coincident with or next following the later of age 65 and the fifth anniversary of the effective date of participation.

Early Retirement Date: The first day of any calendar month coincident with or next following the later of age 55 and the completion of 10 Years of Service.

Late Retirement Date: The first day of any calendar month after Normal Retirement Date.

Compensation: The forms of income reported by the Employer to the Internal Revenue Service for federal income tax purposes, including amounts contributed by the Employer pursuant to a salary reduction agreement which are includable in the gross income of the Participant under Sections 125, 402(e)(3), 402(h) or 403(b) of the Internal Revenue Code. Participant's Compensation after Setember 1, 2010 shall not be taken into account in determining a Participant's Accrued Benefit. Please refer to the Plan Document for more details.

Average Monthly Earnings: Monthly compensation averaged over the highest five consecutive years of the last ten before date of determination. Participant's Compensation after Setember 1, 2010 shall not be taken into account in determining a Participant's Accrued Benefit.

Summary of Plan Provisions

Normal Retirement Benefit:

For a Participant who does not own more than 20% of Voting Stock of the Employer:

Monthly amount equal to the sum of (1) plus (2), where

(1) equals 1.0% of Average Monthly Earnings in excess of $400 multiplied by Years of Benefit Service limited to 35 years, and

(2) equals $5.00 multiplied by Years of Benefit Service.

For a Participant who owns more than 20% of Voting Stock of the Employer:

Monthly amount equal to the sum of (1) plus (2) plus (3), where

(1) equals the Participant's Frozen Accrued Benefit determined as of June 30, 1993, and

(2) equals 3.94% of Monthly Earnings for each Year of Benefit Service after June 30, 1993 but before July 1, 1997, and

(3) equals 3.00% of Monthly Earnings for each Year of Benefit Service after June 30, 1997.

Effective September 1, 2010, Benefit Accruals under the Plan are frozen.

Normal Retirement Benefit Under Cash Balance Formula:

Application: The Accrued Benefit of a participant to whom the Cash Balance Formula applies shall be based upon the Participant's Account Balance.

Opening Account Balance: A Participant who had an Accrued Benefit as of June 30, 2004 shall have an opening Account Balance as of July 1, 2004 equal to the greater of

(1) the present value of the Participant's Accrued Benefit determined as of June 30, 2004 under the Traditional Formula as in effect on July 1, 2004, where present value for this purpose is determined by using an interest rate of 5.5% and the 1994 Group Annuity Reserve Table, or

(2) an amount equal to 5% of the Participant's Average Annual Compensation as of July 1, 2004 multiplied by the Participant's Years of Service as of July 1, 2004.

Effective September 1, 2010, Benefit Accruals under the Plan are frozen, except for the additional Interest Credits in accordance to Sections 5.3(f) and (j), if applicable.

Interest Credit: Beginning June 30, 2005 and continuing on each June 30, thereafter until Participant's annuity starting date, or, if earlier, until the last day of the month that contains the Participant's date of death, the Account balance of each Participant shall be credited with Interest Credit. The interest credit shall equal the interest rate specified in specified in Section 1.4(b)(2) of the plan document times the total balance credited to the Participant's Account as of July 1 of the same Plan Year.

Notwithstanding the freeze of the Plan, Interest Credits shall continue to be credited to a Participant's Account Balance, in accordance with the provisions of Section 5.3(f).

Summary of Plan Provisions

Service Credits:

For Participant's who became Eligible Employees on or before January 25, 2005:

The Account balance of a Participant who completes 1,000 Hours of Service during each Plan Year beginning after June 30, 2004 shall be credited with a Service Credit, beginning June 30, 2005, as of the end of each subsequent Plan Year in accordance with the following table:

Attained Age as of June 30 of Plan year*	Service Credit as Percentage of Compensation**
Under 45	5.00%
45 to 54	6.00%
55 and older	7.00%

* *or as of the last day of the Participant's employment, if the Participant's termination occurs prior to June 30 of the Plan Year.*

** *as determined in accordance with Section 1.18(c)(7).*

For Participant's who became Eligible Employees after January 25, 2005:

The Account balance of a Participant shall be credited with a Service Credit at the end of each Plan Year during which the Participant completes at least 1,000 Hours of Service. The Service Credit, which will be added to the Participant's Account as of June 30 of each applicable Plan Year, shall equal five percent (5%) of the Participant's Compensation as determined in accordance with Section 1.18(c)(7).

Effective September 1, 2010, benefit accruals under the Plan are frozen. As a result, when determining a Participant's eligibility for a Service Credit under the Cash Balance Formula, Hours of Service after September 1, 2010 shall not be taken into account. Therefore, a Service Credit shall be credited to a Participant's Account for the Plan Year ending June 30, 2011 only if the Participant completed 1,000 Hours of Service as of September 1, 2010. No Service Credits shall be made for any subsequent Plan Years.

Protected Benefit: In no event will a Participant's benefit determined under the cash balance formula be less that the benefit the Participant would have accrued under the traditional formula as of June 30, 2005.

Frozen Accrued Benefit: Accrued monthly benefit as of July 1, 1993 under the terms of the Plan as constituted immediately prior to that date.

Early Retirement Benefit: The Participant's accrued benefit reduced by 1/15 for each of the first five years and 1/30 for each of the next five years by which the Participant's early retirement date precedes his or her Normal Retirement Date.

Late Retirement Benefit: The greater of the Actuarial Equivalent of the monthly retirement benefit determined as of the close of the prior plan year, or the Accrued Benefit determined at the close of the current plan year.

Termination Benefit: A Participant who has at least five years of Vesting Service has a non-forfeitable right to 100% percentage of his or her Accrued Benefit.

Normal Form:

Married participants: Qualified Joint and Survivor Annuity

Unmarried participants: Life Annuity

Summary of Plan Provisions

Optional Forms: Joint and Survivor Annuity, Life Annuity, and Life Annuity with 120 monthly payments guaranteed.

Death Benefits:

Pre-retirement: If the Participant is not vested, no death benefits are payable. If the participant is vested, then the death benefit is 50% of the amount that would have been payable to the Participant under the Joint and Survivor option.

Post-Retirement: None except as provided by the annuity form elected.

Schedule SB, Line 26 - Schedule of Active Participant Data

	Years of Credited Service									
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19	
Attained Age	No.	Average Comp	No.	Average Comp	No.	Average Comp	No.	Average Comp	No.	Average Comp
Under 25	0		0		0		0		0	
25 to 29	0		0		0		0		0	
30 to 34	0		2		1		0		0	
35 to 39	0		0		0		0		0	
40 to 44	0		2		0		0		0	
45 to 49	0		5		2		1		0	
50 to 54	0		1		1		3		0	
55 to 59	0		1		1		0		0	
60 to 64	0		0		1		0		1	
65 to 69	0		0		0		0		0	
70 & up	0		0		0		0		0	

	Years of Credited Service									
	20 to 24		25 to 29		30 to 34		35 to 39		40 & up	
Attained Age	No.	Average Comp	No.	Average Comp	No.	Average Comp	No.	Average Comp	No.	Average Comp
Under 25	0		0		0		0		0	
25 to 29	0		0		0		0		0	
30 to 34	0		0		0		0		0	
35 to 39	0		0		0		0		0	
40 to 44	2		0		0		0		0	
45 to 49	1		0		0		0		0	
50 to 54	1		1		1		0		0	
55 to 59	1		0		2		0		0	
60 to 64	0		0		0		1		1	
65 to 69	0		0		0		0		0	
70 & up	0		0		0		0		0	

Contribution History

Date	Amount	For Plan Year	Value as of July 1, 2012
10/22/12	$ 68,852	2012	$ 67,385
01/18/13	100,809	2012	96,783
04/15/13	132,766	2012	125,617
08/12/13	5,106	2012	4,723
08/15/13	95,703	2012	88,448
Total	$ 403,236		$ 382,956

Actuarial Assumptions

Many of the factors affecting the funding cost and liability cost of the Plan are variables which cannot be predicted with certainty. The following actuarial assumptions have either been mandated by statute and regulation or selected to reasonably antici

Funding Target and Liability for Maximum Tax Deductible Contribution

Interest:	March, 2012 IRS Segmented Yield Curve
Preretirement Mortality:	RP-2000 Mortality Tables for Non-Annuitants, Fully Generational With Scale AA
Postretirement Mortality:	RP-2000 Mortality Tables for Annuitants, Fully Generational With Scale AA
Retirement Age:	65 and 4 years of Credited Service.
Termination:	Termination Table T-2 from the Actuary's Handbook
Incidence of Disability:	None
Future Cash Balance Interest Credits:	5.75%
Asset Smoothing Rate	7.25% but no greater than the appropriate third segment rate for each year as described in Treasury Regulation 430(h) and associated guidance.
Expenses:	Administrative expenses that are expected to be paid from plan funds.

Actuarial Cost Method

The Target Normal Cost is equal to the present value as of the valuation date of the increase in the accrued benefit arising from the service and salary increase in the current plan year plus administrative expenses expected to be paid out of plan assets. The Funding Target as of the valuation date is the present value of the accrued benefit as of the valuation date.

Asset Valuation Method

The Actuarial Value of Assets is determined using a 3-year averaging method described in IRS Notice 2009-22.

Asset Valuation Method

The Actuarial Value of Assets is determined using a 3-year averaging method described in IRS Notice 2009-22.

Actuarial Assumptions

Development of Actuarial Value of Assets

1. July 1, 2010 Adjusted Market Value of Assets as of July 1, 2012

a. Market Value of Assets as of 7/1/2010 including prior year accrued contributions:	$	7,115,878
b. Contributions made for the 2010 and 2011 Plan Years not included in assets above:		1,310,597
c. Benefit payments and expenses paid during the 2010 and 2011 Plan Years not included in assets above:		(1,590,735)
d. Expected return at an annual rate of 6.74%		1,021,129
e. 7/1/2010 Adjusted Market Value of Assets as of 7/1/2012: (a) + (b) + (c) + (d)	$	7,856,869

2. July 1, 2011 Adjusted Market Value of Assets as of July 1, 2012

a. Market Value of Assets as of 7/1/2011 including prior year accrued contributions:	$	8,890,215
b. Contributions made for the 2010 and 2011 Plan Years not included in assets above:		640,187
c. Benefit payments and expenses paid during the 2010 and 2011 Plan Years not included in assets above:		(1,115,664)
d. Expected return at an annual rate of 6.44%		549,984
e. 7/1/2011 Adjusted Market Value of Assets as of 7/1/2012: (a) + (b) + (c) + (d)	$	8,964,722

3. July 1, 2012 Average Adjusted Market Value of Assets

a. 7/1/2010 Adjusted Market Value of Assets as of 7/1/2012:	$	7,856,869
b. 7/1/2011 Adjusted Market Value of Assets as of 7/1/2012:	$	8,964,722
c. July 1, 2012 Market Value of Assets (including discounted receivables):	$	8,288,816
d. Average Adjusted Market Value of Assets: [(a)+(b)+(c)] / 3	$	8,370,136

4. 90% of 7/1/2012 Market Value of Assets	$	7,459,934
5. 110% of 7/1/2012 Market Value of Assets	$	9,117,698
7/1/2012 Actuarial Value of Assets:		
6. (3)(d), no less than (4) and no greater than (5)	$	8,370,136

Summary of Plan Provisions

The provisions shown here are only summaries. In the interest of space and simplicity, many of them have been abbreviated, simplified, or paraphrased. In matters of Plan interpretation or application, the actual Plan Document should be consulted.

Plan: Retirement Plan for Employees of Climax Manufacturing Company

Employer Identification Number / Plan Number: 61-1613722 / 002

Effective Date: December 15, 1953

Plan Year: July 1 to June 30.

Employer: Climax Manufacturing Company

Employee: Any person who is employed by an Employer, other than (i) a person who is an independent contractor, or (ii) is covered under a collective bargaining agreement.

Participation: An Employee will be eligible for participation on the date on which (s)he has attained age 21 and has completed one Year of Eligibility Service. Participation is effective on the July 1 or January 1 coinciding with, or next following the date the Employee becomes eligible for participation. Effective September 1, 2010, the Plan is frozen to Participation.

Service: The period of an Employee's employment with the Employer, as determined by the Employer from its personnel records.

Eligibility Service: A period of 12 consecutive months beginning with date of hire (or annual anniversary of date of hire) during which an Employee has at least 1,000 hours of service. Effective September 1, 2010 the Plan is frozen to Participation.

Vesting Service: A Plan Year during which a Participant has at least 1,000 hours of service.

Benefit Service: The sum of the Plan Years in which a Participant has been credited with at least 1,000 hours of service. Service after September 1, 2010 shall not be taken into account in determining Benefit Service.

Normal Retirement Date: The first day of the calendar month coincident with or next following the later of age 65 and the fifth anniversary of the effective date of participation.

Early Retirement Date: The first day of any calendar month coincident with or next following the later of age 55 and the completion of 10 Years of Service.

Late Retirement Date: The first day of any calendar month after Normal Retirement Date.

Compensation: The forms of income reported by the Employer to the Internal Revenue Service for federal income tax purposes, including amounts contributed by the Employer pursuant to a salary reduction agreement which are includable in the gross income of the Participant under Sections 125, 402(e)(3), 402(h) or 403(b) of the Internal Revenue Code. Participant's Compensation after Setember 1, 2010 shall not be taken into account in determining a Participant's Accrued Benefit. Please refer to the Plan Document for more details.

Average Monthly Earnings: Monthly compensation averaged over the highest five consecutive years of the last ten before date of determination. Participant's Compensation after Setember 1, 2010 shall not be taken into account in determining a Participant's Accrued Benefit.

Summary of Plan Provisions

Normal Retirement Benefit:

For a Participant who does not own more than 20% of Voting Stock of the Employer:

Monthly amount equal to the sum of (1) plus (2), where

(1) equals 1.0% of Average Monthly Earnings in excess of $400 multiplied by Years of Benefit Service limited to 35 years, and

(2) equals $5.00 multiplied by Years of Benefit Service.

For a Participant who owns more than 20% of Voting Stock of the Employer:

Monthly amount equal to the sum of (1) plus (2) plus (3), where

(1) equals the Participant's Frozen Accrued Benefit determined as of June 30, 1993, and

(2) equals 3.94% of Monthly Earnings for each Year of Benefit Service after June 30, 1993 but before July 1, 1997, and

(3) equals 3.00% of Monthly Earnings for each Year of Benefit Service after June 30, 1997.

Effective September 1, 2010, Benefit Accruals under the Plan are frozen.

Normal Retirement Benefit Under Cash Balance Formula:

Application: The Accrued Benefit of a participant to whom the Cash Balance Formula applies shall be based upon the Participant's Account Balance.

Opening Account Balance: A Participant who had an Accrued Benefit as of June 30, 2004 shall have an opening Account Balance as of July 1, 2004 equal to the greater of

(1) the present value of the Participant's Accrued Benefit determined as of June 30, 2004 under the Traditional Formula as in effect on July 1, 2004, where present value for this purpose is determined by using an interest rate of 5.5% and the 1994 Group Annuity Reserve Table, or

(2) an amount equal to 5% of the Participant's Average Annual Compensation as of July 1, 2004 multiplied by the Participant's Years of Service as of July 1, 2004.

Effective September 1, 2010, Benefit Accruals under the Plan are frozen, except for the additional Interest Credits in accordance to Sections 5.3(f) and (j), if applicable.

Interest Credit: Beginning June 30, 2005 and continuing on each June 30, thereafter until Participant's annuity starting date, or, if earlier, until the last day of the month that contains the Participant's date of death, the Account balance of each Participant shall be credited with Interest Credit. The interest credit shall equal the interest rate specified in specified in Section 1.4(b)(2) of the plan document times the total balance credited to the Participant's Account as of July 1 of the same Plan Year.

Notwithstanding the freeze of the Plan, Interest Credits shall continue to be credited to a Participant's Account Balance, in accordance with the provisions of Section 5.3(f).

Summary of Plan Provisions

Service Credits:

For Participant's who became Eligible Employees on or before January 25, 2005:

The Account balance of a Participant who completes 1,000 Hours of Service during each Plan Year beginning after June 30, 2004 shall be credited with a Service Credit, beginning June 30, 2005, as of the end of each subsequent Plan Year in accordance with the following table:

Attained Age as of June 30 of Plan year*	Service Credit as Percentage of Compensation**
Under 45	5.00%
45 to 54	6.00%
55 and older	7.00%

* *or as of the last day of the Participant's employment, if the Participant's termination occurs prior to June 30 of the Plan Year.*

** *as determined in accordance with Section 1.18(c)(7).*

For Participant's who became Eligible Employees after January 25, 2005:

The Account balance of a Participant shall be credited with a Service Credit at the end of each Plan Year during which the Participant completes at least 1,000 Hours of Service. The Service Credit, which will be added to the Participant's Account as of June 30 of each applicable Plan Year, shall equal five percent (5%) of the Participant's Compensation as determined in accordance with Section 1.18(c)(7).

Effective September 1, 2010, benefit accruals under the Plan are frozen. As a result, when determining a Participant's eligibility for a Service Credit under the Cash Balance Formula, Hours of Service after September 1, 2010 shall not be taken into account. Therefore, a Service Credit shall be credited to a Participant's Account for the Plan Year ending June 30, 2011 only if the Participant completed 1,000 Hours of Service as of September 1, 2010. No Service Credits shall be made for any subsequent Plan Years.

Protected Benefit: In no event will a Participant's benefit determined under the cash balance formula be less that the benefit the Participant would have accrued under the traditional formula as of June 30, 2005.

Frozen Accrued Benefit: Accrued monthly benefit as of July 1, 1993 under the terms of the Plan as constituted immediately prior to that date.

Early Retirement Benefit: The Participant's accrued benefit reduced by 1/15 for each of the first five years and 1/30 for each of the next five years by which the Participant's early retirement date precedes his or her Normal Retirement Date.

Late Retirement Benefit: The greater of the Actuarial Equivalent of the monthly retirement benefit determined as of the close of the prior plan year, or the Accrued Benefit determined at the close of the current plan year.

Termination Benefit: A Participant who has at least five years of Vesting Service has a non-forfeitable right to 100% percentage of his or her Accrued Benefit.

Normal Form:

Married participants: Qualified Joint and Survivor Annuity

Unmarried participants: Life Annuity

Summary of Plan Provisions

Optional Forms: Joint and Survivor Annuity, Life Annuity, and Life Annuity with 120 monthly payments guaranteed.

Death Benefits:

Pre-retirement: If the Participant is not vested, no death benefits are payable. If the participant is vested, then the death benefit is 50% of the amount that would have been payable to the Participant under the Joint and Survivor option.

Post-Retirement: None except as provided by the annuity form elected.

Schedule SB, Line 26 - Schedule of Active Participant Data

	Years of Credited Service									
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19	
Attained Age	No.	Average Comp	No.	Average Comp	No.	Average Comp	No.	Average Comp	No.	Average Comp
Under 25	0		0		0		0		0	
25 to 29	0		0		0		0		0	
30 to 34	0		2		1		0		0	
35 to 39	0		0		0		0		0	
40 to 44	0		2		0		0		0	
45 to 49	0		5		2		1		0	
50 to 54	0		1		1		3		0	
55 to 59	0		1		1		0		0	
60 to 64	0		0		1		0		1	
65 to 69	0		0		0		0		0	
70 & up	0		0		0		0		0	

	Years of Credited Service									
	20 to 24		25 to 29		30 to 34		35 to 39		40 & up	
Attained Age	No.	Average Comp	No.	Average Comp	No.	Average Comp	No.	Average Comp	No.	Average Comp
Under 25	0		0		0		0		0	
25 to 29	0		0		0		0		0	
30 to 34	0		0		0		0		0	
35 to 39	0		0		0		0		0	
40 to 44	2		0		0		0		0	
45 to 49	1		0		0		0		0	
50 to 54	1		1		1		0		0	
55 to 59	1		0		2		0		0	
60 to 64	0		0		0		1		1	
65 to 69	0		0		0		0		0	
70 & up	0		0		0		0		0	

Shortfall Amortization Bases and Charges

Summary as of July 1, 2012

Effective Date	Base Type	Outstanding Balance	Years Remaining	Amortization Installment
July 1, 2008	Shortfall	908,572	3	319,326
July 1, 2009	Shortfall	35,023	4	9,476
July 1, 2010	Shortfall	687,911	5	152,804
July 1, 2011	Shortfall	685,678	6	131,358
July 1, 2012	Shortfall	(1,001,175)	7	(169,924)
Total		$ 1,316,009		$ 443,040

RETIREMENT PLAN FOR EMPLOYEES OF CLIMAX MANUFACTURING COMPANY

FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION

FOR THE YEARS ENDED

JUNE 30, 2013 AND 2012

* *

RETIREMENT PLAN FOR EMPLOYEES OF
CLIMAX MANUFACTURING COMPANY

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* Other schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.

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INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrative Committee
of Climax Manufacturing Company
Retirement Plan for Employees of Climax Manufacturing Company

Report on Financial Statements

I was engaged to audit the financial statements of the Climax Manufacturing Company Retirement Plan for Employees of Climax Manufacturing Company (the "Plan"), which comprise the statements of net assets available for benefits as of June 30, 2013, and the related statements 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

Plan 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

My 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, I am 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 me not to perform, and I did not perform, any auditing procedures with respect to the information summarized in Note 8, which was certified by Massachusetts Mutual Life Insurance Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplementary information. I have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended June 30, 2013 and 2012, that the information provided to the plan administrator by the custodian is complete and accurate.

Other Matter

Because of the significance of the information that I did not audit, I am unable to, and do not, express an opinion on the accompanying financial statements and supplementary information taken as a whole. The form and content of the information included in the financial statements and supplementary information, other than that derived from the information certified by the custodian, have been audited by me in accordance with auditing standards generally accepted in the United States of America, and in my 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.

Doane CPA Firm

Andrea R. Doane, CPA
DOANE CPA FIRM LLC
Watertown, New York 13601

April 9, 2014

RETIREMENT PLAN FOR EMPLOYEES OF
CLIMAX MANUFACTURING COMPANY

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
JUNE 30, 2013 AND 2012

ASSETS	2013	2012
INVESTMENTS - At fair market value		
Guaranteed Investment Account	$ 625,903	$ -
Mutual funds	7,525,383	8,102,956
Total Investments	8,151,286	8,102,956
Employer contributions receivable - discounted	93,171	185,860
NET ASSETS AVAILABLE FOR BENEFITS	$ 8,244,457	$ 8,288,816

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

RETIREMENT PLAN FOR EMPLOYEES OF
CLIMAX MANUFACTURING COMPANY

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
ADDITIONS(LOSSES)		
Net Investment income(loss) Guaranteed Investment Account	$ 27,930	$ -
Net investment gain(loss) on pooled separate accounts	609,441	(133,931)
Net investment income	637,371	(133,931)
Contributions by employer	396,725	648,196
Net additions(subtractions)	1,034,096	514,265
DEDUCTIONS		
Investment fees	5,000	5,000
Benefit payments to retirees	525,419	482,485
Benefit payments to related party retirees - Note 9	548,036	628,179
Total deductions	1,078,455	1,115,664
NET INCREASE (DECREASE) IN NET ASSETS	(44,359)	(601,399)
NET ASSETS AVAILABLE FOR BENEFITS BEGINNING OF YEAR	8,288,816	8,890,215
NET ASSETS AVAILABLE FOR BENEFITS END OF YEAR	$ 8,244,457	$ 8,288,816

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

1. PLAN DESCRIPTION

The Retirement Plan for Employees of Climax Manufacturing Company (the "Plan) is a defined benefit plan covering all salaried employees of Climax Manufacturing Company (the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The following brief description of the Plan is provided for general informational purposes only. Participants should refer to the Plan agreement and provisions for more complete information.

Funding Policy

Climax Manufacturing Company makes cash contributions to the Plan such that all employee benefits will be fully provided for upon retirement. The amounts contributed to the Plan are determined by the Company on the basis of (a) the actuarial statements submitted by the Plan's independent consulting actuary, (b) the maximum amount permitted by law or regulation as a deduction on the Company's Federal income tax return, and (c) the minimum amount certified by the actuary as necessary during any Plan year to avoid an accumulated funding deficiency as defined by ERISA. At June 30, 2013, the Plan had not met the minimum funding requirements of ERISA. The Plan Actuary strongly recommended that the Company consult with legal counsel regarding underfunding and late funding issues, indicated as follows:

Summary as of July 1, 2012

Effective Date	Base Type	Outstanding Balance	Years Remaining	Amortization Installment
July 1,2008	Shortfall	$ 908,572	3	$ 319,326
July 1, 2009	Shortfall	$ 35,023	4	$ 9,476
July 1, 2010	Shortfall	$ 687,911	5	$ 152,804
July 1, 2011	Shortfall	$ 685,678	6	$ 131,358
July 1, 2012	Shortfall	$ (1,001,175)	7	$ (169,924)
Total		$ 1,316,009		$ 443,040

Summary as of July 1, 2013

Effective Date	Base Type	Outstanding Balance	Years Remaining	Amortization Installment
July 1, 2008	Shortfall	$ 589,246	2	$ 319,326
July 1, 2009	Shortfall	$ 25,547	3	$ 9,476
July 1, 2010	Shortfall	$ 535,107	4	$ 152,804
July 1, 2011	Shortfall	$ 554,320	5	$ 131,358
July 1, 2012	Shortfall	$ (831,251)	6	$ (169,924)
July 1, 2013	Shortfall	$ 65,084	7	$ 9,298
Total		$ 872,969		$ 452,338

Participation and Vesting

An employee will be eligible for participation on the date on which (s)he has attained age 21 and has completed one year of eligibility Service. Participation is effective on the July 1 or January 1 coinciding with, or next following the date the employee becomes eligible for participation. The Plan provides for vesting service at the participant's completion of 1,000 hours of service.

1. PLAN DESCRIPTION (continued)

Pension Benefits

Retirement benefits under the Plan are based upon a fixed benefit per year of credited services which varies based on the year of retirement. Distributions are made in the event of retirement, death, disability, resignation or dismissal. Normal retirement date is the first day of the calendar month coincident with or next following the later of age 65 and the fifth anniversary of the effective date of participation.
Special rules exist for early retirement, deferred retirement and death prior to eligibility for normal retirement. Normal monthly retirement benefits are calculated differently based upon whether the participant does or does not own more than 20% of the Voting Stock of the Company. Details are included in the Plan Summary.

Administration of the Plan

The Board of Directors for the Company has appointed an administrative committee to act as the fiduciary with full power, authority and responsibility to control and manage the operation and administration of the Plan.

Custodians

As part of the Plan, the Company has entered into a Custody Agreement with Massachusetts Mutual Life Insurance Company (the Custodian). The Custodian invests the Company's contributions as stipulated by the administrative committee of the Plan. The Plan assets are maintained in a separate trust fund administered by the Custodian.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accounts of the Plan are maintained on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported net assets at the date of the financial statements and reported changes in net assets during the reporting period. Actual results could differ from those estimates.

Risks and Uncertainties

Plan contributions and the actuarial present value of accumulated benefits are prepared based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Investments are exposed to various risks, such as interest rate, market and credit. Due to uncertainties inherent in the estimation and assumptions process, and the level of uncertainty related to changes in the value of investments, it is at least reasonably possible that changes in these estimates, assumptions and risks in the near term would be material to the financial statements.
The adjusted funding target rate (AFTAP) is currently above 80%.
The Plan Actuary continually performs a "risk" assessment and advises the plan administrator.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Valuation of Investments

Investments are valued at fair value, principally based on market value. Securities which are traded on national securities exchange are valued at the last reported sales price on the last business day of the fiscal year. Mutual Funds are valued at the mean between the bid and asked priced on the last business day of the year. Securities traded on the over-the-counter market and listed securities for which no sale was reported on that date are valued at the mean between the last reported bid and asked price.

The Plan presents in the statements of changes in net assets the net appreciation (depreciation) in the fair value of its investments which consists of the realized gains (losses) and the unrealized appreciation (depreciation) on those investments.

Interest income is recognized on the accrual basis and dividends are recorded on the ex-dividend date. Security transactions are recorded on the settlement date.

Reclassifications

Certain reclassifications may have been made to prior year numbers to conform to the current year presentation.

3. ACCUMULATED BENEFITS

Accumulated benefits represent those future periodic payments that are attributable under the Plan's provisions to the service which employees have rendered. Accumulated benefits include benefits expected to be paid to (a) retirees or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries.

3. ACCUMULATED BENEFITS (Continued)

The significant actuarial methods and assumptions used in the actuarial valuations as of July 1, 2012 and 2011, are as follows:

Actuarial cost method	The Target Normal Cost is equal to the present value as of the valuation date of the increase in the accrued benefit arising from the service and salary increase in the current plan year. the Target Liability as of the valuation date is the present value of the accrued benefit as of the valuation date.
Mortality rates	
Preretirement	IRC Sec 430 2010 Static Non-Annuitant Tables IRC Sec 430 2010 Static Annuitant Tables
Postretirement	RP-2010 Applicable Table under 417(e)(3)
Funding Interest rate	IRS March 2012 Segmented Yield Curve without regard to MAP corridor
Assumed retirement age	Age 65 and 4 years of credited service
Asset valuation	IRS 3-year asset avg. method as described in IRS Notice 2009-22

The actuarial present value of accumulated benefits at July 1, are as follows: (ASC 960)

	2012	2011
Vested benefits		
Participants currently receiving payments	$ 6,500,724	$ 6,057,978
Other participants	1,819,183	3,024,771
Total vested benefits	8,319,907	9,082,749
Nonvested benefits	50,229	64,600
Total actuarial present value of accumulated benefits	$ 8,370,136	$ 9,147,349

Factors comprising the change in the actuarial present value of accumulated benefits for the reporting date July 1, are summarized as follows:

	2012	2011
Actuarial present value of accumulated benefits beginning of year	$ 9,147,349	$ 9,379,561
Increase (decrease) during the year attributable to		
Increase due to benefit accruals	$ 92,689	$ 131,617
Benefit payments	(1,073,455)	(577,944)
Increase due to passage of time	1,571,113	695,664
Other	(1,367,560)	(481,549)
Net increase	(777,213)	(232,212)
Actuarial present value of accumulated benefits end of year	$ 8,370,136	$ 9,147,349

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 the accumulated Plan benefits.

4. INVESTMENTS

For the year ended June 30, the Plan's investments, including gains (losses) on investments bought and sold during the year, appreciated (depreciated) in value as follows:

	2013	2012
Guaranteed Investment Accounts	$ 27,930	$ -
Mutual funds	609,441	(133,931)
Total	$ 637,371	$ (133,931)

The fair value of investments of the Plan's net assets at June 30 representing > 5% of all assets, are as follows:

	2013	2012
Mutual Funds		
MM Select Small Cap Growth Fund	$ -	$ 409,871
MM Select Mid Cap Growth II Fund	$ -	$ 413,913
MM EuroPacific Growth	$ -	$ 809,640
Mid Cap Val (JP Morgan)	$ -	$ 431,152
Growth (William Blair)	$ -	$ 825,898
Value (Thornburg)	$ -	$ 752,471
Value (MFS)	$ -	$ 833,018
Prm Short-Dur Bnd (Bab)	$ -	$ 1,877,147
Sel PIMCO Total Rtn	$ -	$ 1,337,868
Commodity RI Rtn	$ 748,967	$ -
Developing Markets	$ 833,720	$ -
Premier Core Bnd	$ 690,137	$ -
Global Bnd	$ 601,394	$ -
Prem Inflat prot Bnd	$ 658,965	$ -
Mid Cap Val	$ 1,006,075	$ -
Europacific Growth	$ 860,151	$ -
New Horizons	$ 1,030,431	$ -
Select Sm Co Value	$ 1,005,822	$ -
Guaranteed Interest Account	$ 882,078	$ -

FAS 157 Fair Value Information

Investment type	Suggested Tier	Pricing Source	Measurement Frequency	Valuation Method *
Mutual Funds	2	Unival	Daily	Unit Value
GIA	3	Unival	Daily	Unit Value

* The valuation methodology is widely recognized as the "exit" or selling price as required by FAS #157

5. PLAN TERMINATION

The Company reserves the right to terminate the Plan. In the event of termination, the Plan provides that the net assets available for benefits to be set aside for the benefit of participants in accordance with the requirements of ERISA. The Plan is covered under the Pension Benefit Guaranty Corporation (PBGC) termination insurance program. Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations.

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

6. INCOME TAX STATUS

The Internal Revenue Service informed the Company, in a letter dated September 15, 2009, that the Plan is qualified and the trust established under the Plan is tax exempt under Section 401(a) of the Internal Revenue Code (IRC) and, therefore, not subject to federal income tax. The Plan had been amended prior to receiving the determination letter. The IRS acknowledged the acceptance of the amendments that were dated July 10, 2009 in their approval letter. The Plan has been amended since the IRS approval date. However, the Plan Administrator believes it is still within IRS compliance.

7. FINANCIAL INFORMATION CERTIFIED BY CUSTODIAN AND ACTUARY

The following is a summary of information regarding the Plan and included in the Plan's financial statements, that was prepared by Massachusetts Mutual Life Insurance company, Custodian of the Plan, and furnished to the Plan administrator. The Plan administrator has obtained a certification from the Custodian that such information is complete and accurate:

	2013	2012
Investments at Fair Value		
Guaranteed Interest Account	$ 625,903	$ -
Mutual Funds	$ 8,151,286	$ 8,102,956
Investment Income (loss)	$ 637,371	$ (133,931)
Deductions	$ 1,078,455	$ 1,115,664

Supplemental Schedules - all items and amounts.

8 RECONCILIATION OF FINANCIAL STATEMENTS

The following is a June 30, 2013, reconciliation of net assets available for benefits per financial statements to the Schedule H of the Form 5500:

Net Assets available for benefits - per financial statement	$ 8,244,457
Employer contributions receivable	93,171
Net assets available for benefits - per Form 5500 - Schedule H	$ 8,151,286

Employer Plan Contributions - per financial statement	$ 396,725
Employer contributions receivable - beginning of year	185,860
Employer contributions receivable - end of year	93,171
Employer Plan contributions - per form 5500 - schedule H	$ 489,414

9 RELATED PARTY AND PARTY IN INTEREST TRANSACTIONS

Names of parties in interest and description of relationship:

1 Plan Sponsor	Climax Manufacturing Company
2 Custodian	Mass Mutual Life
3 Service Provider	M Griffith Inc. and Driehaus Capital Management
4 Trust	Climax Manufacturing Company Retirement Income Trust
5 Trustees	Climax Manufacturing Company Pension Retirement Committee
6 Attorney	Bond Schoneck and King, LP
7 Independent Qualified CPA	Doane CPA Firm LLC
8 Controlling interest Stockholders of Climax Manufacturing Company	DeltaPoint Capital III, LP
9 Plan Actuary	Richard Erickson of MassMutual Financial Group

Significant Related Party Transactions:

The Board of Directors for Climax Manufacturing Company has elected to pay all administrative fees for the Plan from company funds, as Plan Sponsors.

Payments to related parties:	Amount	Description
Lee Hirschey	$ 185,684	Cash at Retirement
John J. Wheeler	$ 50,422	Cash at Retirement
Urban C. Hirschey	$ 311,930	Cash at Retirement *

* includes prior year payments made in July, 2012

10 OTHER SIGNIFICANT MATTERS

On August 24, 2010 the Plan was amended to ratify a Plan Freeze. Highlights of the amendment are as follows:

Plan Freeze — Effective September 1, 2010, the Plan is frozen as to eligibility to participate and benefit accruals. Therefore, notwithstanding any other provision of the Plan to the contrary, no Participant shall accrue any additional benefits under the Plan after September 1, 2010. Rights to benefits that have accrued under the Plan as of September 1, 2010 shall not be diminished as a result of the freeze. No Eligible Employee shall become a participant in the Plan after September 1, 2010.

Details of the amendment are included in the Plan Summary.

For 2013, optional methodology in calculating the Plan's Adjusted Funding Target Attainment Percentage (AFTAPP) certification calculates at 86.41%. Prior year's benefit restrictions are impacted due to this new law.

Information included in these note disclosures is for preliminary analysis only. For detailed reports review plan documentation provided by the administrator.

11 SUBSEQUENT EVENTS

Subsequent events were evaluated through April 9, 2014, the date the financial statements were available to be issued. Management has determined that there were no material events.

Supplementary Information

RETIREMENT PLAN FOR EMPLOYEES OF
CLIMAX MANUFACTURING COMPANY

ASSETS HELD FOR INVESTMENT PURPOSES - SCHEDULE 1
FOR THE YEAR ENDED JUNE 30, 2013

Schedule H, Line 4i - Schedule of Assets (Held At End Of Year): June 30, 2012

Plan Sponsor: SA 012758-02 EIN: 14-1837076

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, interest rate, collateral, par or maturity value	(d) Cost	(e) Current Value
*	Mass Mutual	Global Bond	$ 601,995	$ 601,394
*	Mass Mutual	Growth	$ -	$ -
*	Mass Mutual	Developing Markets	$ 842,936	$ 833,720
*	Mass Mutual	Real Asset	$ -	$ -
*	Mass Mutual	Value	$ -	$ -
*	Mass Mutual	Select SM Cap Gr	$ -	$ -
*	Mass Mutual	Premier Core Bond	$ 699,196	$ 690,137
*	Mass Mutual	Prem Short Dur Bond	$ 86,771	$ 89,721
*	Mass Mutual	Select Sm Co Value	$ -	$ -
*	Mass Mutual	Small Cap Value	$ -	$ -
*	Mass Mutual	Commodity RI Rtn Strat	$ 868,538	$ 748,967
*	Mass Mutual	Mid Cap Value	$ 763,327	$ 1,006,075
*	Mass Mutual	Europacific Growth	$ 804,983	$ 860,151
*	Mass Mutual	Value	$ -	$ -
*	Mass Mutual	Select Mid Cap Gr II	$ -	$ -
*	Mass Mutual	New Horizons	$ 873,377	$ 1,030,431
*	Mass Mutual	Equity Growth	$ 881,127	$ 1,005,822
*	Mass Mutual	Total Return	$ -	$ -
*	Mass Mutual	Prem Inflat Prot Bnd	$ 705,018	$ 658,965
*	Mass Mutual	Guaranteed Investment Account	$ 625,903	$ 625,903

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

Schedule H, line 4j - Schedule of Reportable Transactions - SCHEDULE 2

Plan Sponsor: SA 012758-02 EIN: 14-1837076

(a) Identity of Party Involved	(b) Description of Asset	© Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Trans	(g) Cost of Asset	(h) Current Value on Trans Date	(i) Net gain or loss
MassMutual	Global bond	664,377	-	N/A	0	664,377	664,377	-
MassMutual	Growth	-	899,698	N/A	0	725,656	899,698	174,042
MassMutual	Developing Markets	818,765	-	N/A	0	818,765	818,765	-
MassMutual	Real Asset	829,806	-	N/A	0	829,806	829,806	-
MassMutual	Real Asset	-	8,994	N/A	0	841,514	780,994	(60,520)
MassMutual	Value	-	813,764	N/A	0	809,432	813,764	4,332
MassMutual	Select Sm Cap Gr	-	440,145	N/A	0	315,613	440,145	124,532
MassMutual	Premier Core Bond	828,461	-	N/A	0	828,461	828,461	-
MassMutual	Prem Short Dur Bnd	-	887,945	N/A	0	1,901,598	887,945	(1,013,653)
MassMutual	Commodity Rl Rtn Strat	845,181	-	N/A	0	845,181	845,181	-
MassMutual	Mid Cap Value	448,090	-	N/A	0	448,090	448,090	-
MassMutual	Europacific Growth	-	450,017	N/A	0	423,495	450,017	26,522
MassMutual	Value	-	898,653	N/A	0	745,681	898,653	152,972
MassMutual	Select Mid Cap Growth II	-	442,246	N/A	0	279,771	442,246	162,475
MassMutual	New Horizons	911,838	-	N/A	0	911,838	911,838	-
MassMutual	Equity Growth	911,610	-	N/A	0	911,610	911,610	-
MassMutual	Total Return	-	1,392,360	N/A	0	1,300,936	1,392,360	91,424
MassMutual	Prem Inflat-Prt Bnd	829,164	-	N/A	0	829,164	829,164	-
MassMutual	Guaranteed Interest Acct	833,744	-	N/A	0	833,744	833,744	