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. . . . . ▶ [X]

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
CLIMAX MANUFACTURING COMPANY RETIREMENT INCOME PLAN FOR UNION EMPLOYEES

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 06/01/1968

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 STREET 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:	**4b** EIN	
a Sponsor's name	**4c** PN	

5	Total number of participants at the beginning of the plan year	**5**	304
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**	91
b	Retired or separated participants receiving benefits	**6b**	76
c	Other retired or separated participants entitled to future benefits	**6c**	132
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	299
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	299
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**	1
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
CLIMAX MANUFACTURING COMPANY RETIREMENT INCOME PLAN FOR UNION EMPLOYEES

B Three-digit plan number (PN) ▶ 001

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 12758-01	299	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

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	(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	844818
5	Current value of plan's interest under this contract in separate accounts at year end	5	10624260

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)	49623		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	23843		
	(4) Transferred from separate account	7c(4)	1129556		
	(5) Other (specify below)	7c(5)			
	▶				
	(6) Total additions			7c(6)	1203022
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	1203022
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)	372290		
	(4) Other (specify below)	7e(4)	-14086		
	▶ INVESTMENT ADJUSTMENT				
	(5) Total deductions			7e(5)	358204
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	844818

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
CLIMAX MANUFACTURING COMPANY RETIREMENT INCOME PLAN FOR UNION EMPLOYEES

B Three-digit plan number (PN) ▶ 001

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**	11208941
b Actuarial value	**2b**	11302809

3 Funding target/participant count breakdown:

		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	**3a**	131	9410266
b For terminated vested participants	**3b**	78	1056461
c For active participants:			
(1) Non-vested benefits	**3c(1)**		17451
(2) Vested benefits	**3c(2)**		2694406
(3) Total active	**3c(3)**	94	2711857
d Total	**3d**	303	13178584

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**	7.06 %
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 5.90% 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	85.76 %
15	Adjusted funding target attainment percentage	15	85.76 %
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	69.00 %
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
01/18/2013	51815				
04/09/2013	100000				
04/15/2013	222869				
08/06/2013	65000				
08/12/2013	59894				
			Totals ► 18(b)	499578	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	468010

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	1875775	550084
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**	555084

	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**	555084
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	468010

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**	87074
40 Unpaid minimum required contributions for all years	**40**	87074

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
CLIMAX MANUFACTURING COMPANY RETIREMENT INCOME PLAN FOR UNION EMPLOYEES

B Three-digit plan number (PN) ▶ 001

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)

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]	16525	Yes [ ] No [X]

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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 CORE BOND BABSON 04-3277549	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.
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

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 MID CAP GR II TRP FRONTIER 04-3512596	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 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

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.
GLOBAL BOND ALLIANCEBERNSTEIN 13-4064930	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 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

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.
SMALL CAP VALUE KEELEY 36-3872373	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.
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

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.
COMMODITY STRATEGY TOTAL RTRN OFI 84-6297469	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.
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

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.
COMMODITY RL RTN STRAT PIMCO 95-2632339	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.
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	16525

(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 MUTUTAL LIFE INS. CO. 04-1590850	COMMISSIONS AND FEES

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
CLIMAX MANUFACTURING COMPANY RETIREMENT INCOME PLAN FOR UNION EMPLOYEES

B Three-digit plan number (PN) ▶ 001

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-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	1011217

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	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
90-0342299-147	P	1125919

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

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	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
90-0342299-284	P	811650

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	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-1590850-183	P	889303

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	586907

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-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) 1391072

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) 1357604

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 04-1590850-053	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 931410

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 04-1590850-427	**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-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) 1357893

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: 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) 1161285

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 04-1590850-051	**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-W9

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

c EIN-PN 04-1590850-121	**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)

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
CLIMAX MANUFACTURING COMPANY RETIREMENT INCOME PLAN FOR UNION EMPLOYEES

B Three-digit plan number (PN) ▶ 001

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)	10821943	10624260
(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	844818
(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	10821943	11469078
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	10821943	11469078

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)	766918	
(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)		766918
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)	23843	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		23843
(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)	14086	
(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)		14086
(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)		808995
(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		1613842
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	961707	
(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)		961707
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		966707
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		647135
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
CLIMAX MANUFACTURING COMPANY RETIREMENT INCOME PLAN FOR UNION EMPLOYEES

B Three-digit plan number (PN) ▶ 001

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):

CLIMAX MANUFACTURING COMPANY

RETIREMENT INCOME PLAN FOR UNION EMPLOYEES

FINANCIAL STATEMENTS

and

SUPPLEMENTARY INFORMATION

FOR THE YEARS ENDED

JUNE 30, 2013 AND 2012

* *

CLIMAX MANUFACTURING COMPANY
RETIREMENT INCOME PLAN FOR UNION EMPLOYEES

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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.

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 Income Plan for Union Employees

Report on Financial Statements

I was engaged to audit the financial statements of the Climax Manufacturing Company Retirement Income Plan for Union Employees (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

CLIMAX MANUFACTURING COMPANY
RETIREMENT INCOME PLAN FOR UNION EMPLOYEES

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

	2013	2012
ASSETS		
INVESTMENTS, at Fair Market Value		
Guaranteed Investment Account	844,818	-
Mutual funds	$ 10,624,260	$ 10,821,943
Total Investments	11,469,078	10,821,943
Employer contributions receivable - discounted	124,894	386,998
NET ASSETS AVAILABLE FOR BENEFITS	$ 11,593,972	$ 11,208,941

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

CLIMAX MANUFACTURING COMPANY
RETIREMENT INCOME PLAN FOR UNION EMPLOYEES

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

	2013	2012
ADDITIONS(SUBTRACTIONS)		
Investment income(losses)		
Net investment income(loss) GIA	$ 23,843	$ -
Net investment gain(loss) on pooled separate accounts	808,995	(184,788)
Net investment income(loss)	832,838	(184,788)
Contributions by employer	504,814	923,847
Total additions(subtractions)	1,337,652	739,059
DEDUCTIONS		
Benefit payments	961,707	929,425
Miscellaneous charges for uncleared checks	-	1,223
Investment Adjustments - GIA Account	(14,086)	-
Investment fees	5,000	5,000
Total deductions	952,621	935,648
NET INCREASE(DECREASE) IN NET ASSETS	385,031	(196,589)
NET ASSETS AVAILABLE FOR BENEFITS BEGINNING OF YEAR	11,208,941	11,405,530
NET ASSETS AVAILABLE FOR BENEFITS END OF YEAR	$ 11,593,972	$ 11,208,941

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

1. GENERAL DESCRIPTION OF THE PLAN

The Climax Manufacturing Company Retirement Income Plan for Union Employees (the "Plan") is a defined benefit plan covering workers of a collective bargaining unit represented by Local 1888 of the United Paper Worker's International Union AFL-CIO. 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 for more complete information.

Funding Policy

Climax Manufacturing Company (the "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 returns, 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. The Actuarial calculation of IRS Minimum Required Contribution as of July 1, 2013 is $562,523. At June 30, 2013, the Plan had not met the minimum funding requirements of ERISA, shortfall as follows:

Summary as of July 1, 2012

7/1/2008	1,282,001	612,031	3	215,104
7/1/2009	280,755	178,924	4	48,411
7/1/2010	1,657,700	1,243,998	5	276,326
7/1/2011	2,032,780	1,705,296	6	326,690
7/1/2012	(1,864,474)	(1,864,474)	7	-316,447
Total	3,388,762	1,875,775		550,084

Summary as of July 1, 2013

Effective Date	Initial Amount	Outstanding Balance	Years Remaining	Installments
7/1/2008	1,282,001	396,927	2	215,104
7/1/2009	280,755	130,513	3	48,411
7/1/2010	1,657,700	967,672	4	276,326
7/1/2011	2,032,780	1,378,606	5	326,690
7/1/2012	(1,864,474)	(1,548,027)	6	-316,447
7/1/2013	87,074	87,074	7	12,439
Total	3,475,836	1,412,765		562,523

Participation and Vesting

The Plan provides for full vesting at the completion of one year of at least 1,000 hours of service. Participation eligibility for an employee who is a member of the collective bargaining units for the Packaging Division and the Syracuse Distribution Facility (Local 1888) is effective on the July 1 nearest the date the employee becomes eligible for participation.

Pension Benefits

Retirement benefits under the Plan are based upon a fixed benefit per year of credited service which varies based on the year of retirement. Distributions are made in the event of retirement, death, disability, resignation or dismissal. Normal retirement age is the later of the age of sixty-five and the fifth anniversary of the effective date of participation. Special rules exist for early retirement, deferred retirement and death prior to eligibility for retirement. All benefit payments are recorded when paid.

Administration of the Plan

The Board of Directors of 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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Custodian

As a 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.

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 assumption 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.

Valuation of Investments

Investments are valued at fair value, principally based on market value. Securities which are traded on the 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 price on the last business day of the fiscal 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 statement of changes in net assets the net appreciation (depreciation) in the fair value of its investments which consists of the realized gains or (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.

The significant actuarial methods and assumptions used in the actuarial valuations July 1, 2013 and 2012, are as follows:

Actuarial cost method	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 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	RP-2000 Mortality Tables for Annuitants and Non-Annuitants
Postretirement	RP-2000 Mortality Tables for Annuitants and Non-Annuitants
Funding interest rate	March, 2011 IRS Segmented Yield Curve
Normal retirement age	Age 65
Asset valuation	The Actuarial Value of Assets is determined using a 3-year avg. method 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	$ 9,410,266	$ 7,783,001
Other participants	1,875,092	4,549,690
	11,285,358	12,332,691
Nonvested benefits	17,451	25,728
Total actuarial present value of accumulated benefits	$ 11,302,809	$ 12,358,419

Factors comprising the change in the actuarial present value of accumulated benefits for the report dated July 1 are summarized as follows:

	2012	2011
Actuarial present value of accumulated benefits as of the beginning of year	$ 12,358,419	$ 12,063,752
Increase (decrease) attributable to:		
Benefit payments - net of accruals	$ (2,733,630)	$ (929,425)
Increase(decrease) due to passage of time	2,051,571	1,224,092
Other - Effect of Miscellaneous gains/losses and other demographic changes	(373,551)	-
Net increase	(1,055,610)	294,667
Actuarial present value of accumulated benefits as of the end of year	$ 11,302,809	$ 12,358,419

Total Market Value of Mutual Fund Assets at June 30, 2013 $ 11,469,078

Changes in Funding Method: The interest rate assumption for valuing the Funding Target was changed from the March, 2009 IRS Full Yield Curve in 2009 to the March, 2010 IRS Segmented Yield Curve in 2010.

3. ACCUMULATED BENEFITS (Continued)

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 and (losses) on investments bought and sold during the year, appreciated (depreciated) in value as follows:

	2013	2012
Guaranteed Investment Account	9,757	-
Mutual funds	808,995	(184,788)
Total	$ 818,752	$ (184,788)

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

	2013	2012
Mutual Funds		
Prm Short - Dur Bnd (Bab)	$ -	$ 2,702,758
Sel PIMCO Total Rtrn	$ -	$ 1,744,665
Value (MFS)	$ -	$ 1,086,355
Growth (William Blair)	$ -	$ 1,077,014
Mid Cap Val (JP Morgan)	$ -	$ 562,249
Global Bond	$ 811,650	$ -
Premier Infl Protect Bond	$ 889,303	
Premier Core Bond	$ 931,410	$ -
Commodity RITrn Strat	$ 1,011,217	
Developing Markets	$ 1,125,919	$ -
MM EuroPacific Growth	$ 1,161,285	$ 1,055,826
Equity Growth	$ 1,357,604	
Mid Cap Value	$ 1,357,893	
New Horizons	$ 1,391,072	
Guaranteed Investment Account	$ 844,818	$ -

FAS 157 Fair Value Information

Investment Type	Pricing Source	Measurement Frequency	Valuation Method*	Suggested Value	Basis for hierarchy
Separate Investment Account with underlying investments	Unival	Daily	Unit Value	Tier 2	Unit Value Calculated based on the observable NAV of the underlying investment
GIA	Unival	Daily	Annuity	Tier 3	

* 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 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. RECONCILIATION OF FINANCIAL STATEMENTS

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

Net assets available for benefits - per financial statement	$ 11,593,972
Employer contributions receivable	(124,894)
Net assets available for benefits - per Form 5500 - Schedule H	$ 11,469,078

Employer Plan Contributions - per financial statement	504,814
Employer contributions receivable - beginning of year	386,998
Employer contributions receivable - end of year	(124,894)
Employer and Other Plan Contributions - per form 5500 - Schedule H	$ 766,918

7. INCOME TAX STATUS

The Internal Revenue Service informed the Company, in a letter dated June 25, 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 acceptance of the amendments that were dated May 14, 2009 in their approval letter. The plan has been amended since the IRS determination. However, the Plan Administrator believes it is still within IRS compliance.

8. 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 Market Value		
Mutual Funds	10,624,260	$ 11,208,941
Investment Income(loss)	832,838	$ (184,788)
Deductions	952,621	935,648

Supplemental Schedules - all items and amounts.

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.
4	Trust	Climax Manufacturing Company Retirement Income Trust
5	Trustees	Climax Manufacturing Company Pension Retirement Committee
6	Attorney	Bond Schoneck and King, LLP
7	Independent Qualified CPA	Doane CPA Firm LLC
8	Controlling interest Stockholders of Climax Manufacturing Company	DeltaPoint Capital III, LP
9	Collective Bargaining Units	Climax Manufacturing Packaging Division and Syracuse Distribution Facility (Local 1888)
10	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.

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 85.76%. Prior year's benefit restrictions are impacted due to this new law.

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

CLIMAX MANUFACTURING COMPANY
RETIREMENT INCOME PLAN FOR UNION EMPLOYEES

ASSETS HELD FOR INVESTMENT PURPOSES
JUNE 30, 2013

Form 5500
Schedule H, Line 4i - Schedule of Assets (Held At End Of Year): June 30, 2013

Plan Sponsor: SA 012758-01 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	(d) Current Value
*	Mass Mutual	Global Bond	$ 812,782	$ 811,650
*	Mass Mutual	Growth	$ -	$ -
*	Mass Mutual	Developing Markets	$ 1,137,956	$ 1,125,919
*	Mass Mutual	Real Asset	$ -	$ -
*	Mass Mutual	Value	$ -	$ -
*	Mass Mutual	Select Sm Cap Gr	$ -	$ -
*	Mass Mutual	Premier Core Bond	$ 943,847	$ 931,410
*	Mass Mutual	Prem Sht Dur Bond	$ 570,609	$ 586,907
*	Mass Mutual	Select Sm Co Value	$ -	$ -
*	Mass Mutual	Small Cap Value	$ -	$ -
*	Mass Mutual	Commodity RI Rtn	$ 1,172,307	$ 1,011,217
*	Mass Mutual	Mid Cap Value	$ 1,036,899	$ 1,357,893
*	Mass Mutual	Europacific Gr	$ 1,070,021	$ 1,161,285
*	Mass Mutual	Value	$ -	$ -
*	Mass Mutual	Select Mid Cap Gr II	$ -	$ -
*	Mass Mutual	New Horizons	$ 1,180,397	$ 1,391,072
*	Mass Mutual	Equity Growth	$ 1,190,715	$ 1,357,604
*	Mass Mutual	Total Return	$ -	$ -
*	Mass Mutual	Prem Inflat Prot Bnd	$ 951,604	$ 889,303
*	Mass Mutual	Guaranteed Interest Account	$ 844,818	$ 844,818

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

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

Plan Sponsor: SA 012758-01 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	898,213	-	N/A	0	898,213	898,213	-
MassMutual	Growth		1,172,474	N/A	0	943,956	1,172,474	228,518
MassMutual	Developing Markets	1,092,159		N/A	0	1,092,159	1,092,159	-
MassMutual	Real Asset	1,121,947		N/A	0	1,121,947	1,121,947	-
MassMutual	Real Asset		1,054,696	N/A	0	1,136,479	1,054,696	(81,783)
MassMutual	Value		1,060,643	N/A	0	1,054,039	1,060,643	6,604
MassMutual	Select SM Cap Gr		573,611	N/A	0	403,581	573,611	170,030
MassMutual	Permium Core Bond	1,120,679	-	N/A	0	1,120,679	1,120,679	-
MassMutual	Prem Sht Duration Bond		1,520,807	N/A	0	2,399,556	1,520,807	(878,749)
MassMutual	Commodity RI Rtn Strat	1,127,530	-	N/A	0	1,127,530	1,127,530	-
MassMutual	Mid Cap Value	626,172	-	N/A	0	626,172	626,172	-
MassMutual	Value		1,171,194	N/A	0	970,957	1,171,194	200,237
MassMutual	Select Mid Cap Growth II		576,340	N/A	0	369,045	576,340	207,295
MassMutual	New Horizons	1,230,889	-	N/A	0	1,230,889	1,230,889	-
MassMutual	Equity Growth	1,232,103	-	N/A	0	1,232,103	1,232,103	-
MassMutual	Total Return		1,814,646	N/A	0	1,694,412	1,814,646	120,234
MassMutual	Prem Inflat Protect Bond	1,118,590	-	N/A	0	1,118,590	1,118,590	-

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

Plan Sponsor: SA 012758-01

(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)	812,782	811,650
*	MassMutual	(Growth)	0	0
*	MassMutual	(Developing Markets)	1,137,956	1,125,919
*	MassMutual	(Real Asset)	0	0
*	MassMutual	(Value)	0	0
*	MassMutual	(Select Sm Cap Gr)	0	0
*	MassMutual	(Premier Core Bond)	943,847	931,410
*	MassMutual	(Prem Short-Duration Bond)	570,609	586,907
*	MassMutual	(Select Sm Co Value)	0	0
*	MassMutual	(Small Cap Value)	0	0
*	MassMutual	(Commodity RI Rtn Strat)	1,172,307	1,011,217
*	MassMutual	(Mid Cap Value)	1,036,899	1,357,893
*	MassMutual	(EuroPacific Growth)	1,070,021	1,161,285
*	MassMutual	(Value)	0	0
*	MassMutual	(Select Mid Cap Growth II)	0	0
*	MassMutual	(New Horizons)	1,180,397	1,391,072
*	MassMutual	(Equity Growth)	1,190,715	1,357,604
*	MassMutual	(Total Return)	0	0
*	MassMutual	(Prem Inflat-Protect Bond)	951,604	889,303
*	MassMutual	Guaranteed Interest Account	844,818	844,818

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

Plan Sponsor: SA 012758-01

(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)	898,213	0	N/A	0	898,213	898,213	0
MassMutual	(Growth)	0	1,172,474	N/A	0	943,956	1,172,474	228,518
MassMutual	(Developing Markets)	1,092,159	0	N/A	0	1,092,159	1,092,159	0
MassMutual	(Real Asset)	1,121,947	0	N/A	0	1,121,947	1,121,947	0
MassMutual	(Real Asset)	0	1,054,696	N/A	0	1,136,479	1,054,696	-81,783
MassMutual	(Value)	0	1,060,643	N/A	0	1,054,039	1,060,643	6,604
MassMutual	(Select Sm Cap Gr)	0	573,611	N/A	0	403,581	573,611	170,030
MassMutual	(Premier Core Bond)	1,120,679	0	N/A	0	1,120,679	1,120,679	0
MassMutual	(Prem Short-Duration Bond)	0	1,520,807	N/A	0	2,399,556	1,520,807	-878,749
MassMutual	(Commodity RI Rtn Strat)	1,127,530	0	N/A	0	1,127,530	1,127,530	0
MassMutual	(Mid Cap Value)	626,172	0	N/A	0	626,172	626,172	0
MassMutual	(Value)	0	1,171,194	N/A	0	970,957	1,171,194	200,237
MassMutual	(Select Mid Cap Growth II)	0	576,340	N/A	0	369,045	576,340	207,295
MassMutual	(New Horizons)	1,230,889	0	N/A	0	1,230,889	1,230,889	0
MassMutual	(Equity Growth)	1,232,103	0	N/A	0	1,232,103	1,232,103	0
MassMutual	(Total Return)	0	1,814,646	N/A	0	1,694,412	1,814,646	120,234
MassMutual	(Prem Inflat-Protect Bond)	1,118,590	0	N/A	0	1,118,590	1,118,590	0
MassMutual	Guaranteed Interest Account	1,129,556	0	N/A	0	1,129,556	1,129,556	0

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

A Name of Plan	B Three-digit plan Number
Climax Manufacturing Company Retirement Income Plan for Union Employees	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).
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).
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

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		(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 Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the New Horizons (T. Rowe Price) separate account (SIA-WG).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (20 basis points * plan assets) with

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Company		
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 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).
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

CLIMAX MFG CO RETIREMENT INCOME PLAN FOR UNION EMPLOYEE

B Three-digit plan number (PN) ▶ 001

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**	11,208,941
	b Actuarial value		**2b**	11,302,809
3	Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	131	9,410,266
	b For terminated vested participants	**3b**	78	1,056,461
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		17,451
	(2) Vested benefits	**3c(2)**		2,694,406
	(3) Total active	**3c(3)**	94	2,711,857
	d Total	**3d**	303	13,178,584
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**	7.06 %
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 — Signature of actuary

4/9/14 — 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 5.90 % 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	85.76 %
15	Adjusted funding target attainment percentage	15	85.76 %
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	69.00 %
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
01/18/2013	51,815				
04/09/2013	100,000				
04/15/2013	222,869				
08/06/2013	65,000				
08/12/2013	59,894				
			Totals ▶ 18(b)	499,578	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	468,010

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:	☐ N/A, full yield curve used
5.54 %	6.85 %	7.52 %	

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	1,875,775	550,084
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**: 555,084

	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**: 555,084

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) — **37**: 468,010

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**: 87,074

40 Unpaid minimum required contributions for all years — **40**: 87,074

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
01/18/13	$ 51,815	2012	$ 49,315
04/09/13	100,000	2012	$ 93,090
04/15/13	222,869	2012	210,151
08/06/13	65,000	2012	60,141
08/12/13	59,894	2012	55,313
Total	$ 499,578		$ 468,010

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	612,031	3	215,104
July 1, 2009	Shortfall	178,924	4	48,411
July 1, 2010	Shortfall	1,243,998	5	276,326
July 1, 2011	Shortfall	1,705,296	6	326,690
July 1, 2012	Shortfall	(1,864,474)	7	(316,447)
Total		$ 1,875,775		$ 550,084

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		3		0		0		0	
25 to 29	0		1		0		0		0	
30 to 34	0		2		3		3		1	
35 to 39	0		0		3		2		1	
40 to 44	0		0		2		7		3	
45 to 49	0		1		2		0		1	
50 to 54	0		1		0		1		0	
55 to 59	0		1		0		2		2	
60 to 64	0		1		0		0		0	
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	6		1		0		0		0	
45 to 49	4		2		0		0		0	
50 to 54	2		3		14		1		0	
55 to 59	4		0		4		5		0	
60 to 64	2		0		0		1		2	
65 to 69	0		0		0		0		0	
70 & up	0		0		0		0		0	

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 anticipate future experience with respect to these variables.

Funding Target and Liability for Maximum Tax Deductible Contribution

Interest:	March, 2012 IRS Segmented Yield Curve
Mortality:	RP-2000 Mortality Tables for Annuitants and Non-Annuitants, Fully Generational With Scale AA
Retirement Age:	65
Termination:	Termination Table T-1 from the Actuary's Handbook
Incidence of Disability:	None
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.
Marriage:	It is assumed that 80% of participants are married and that a male is 3 years older than his female spouse.
Expenses:	Administrative expenses that are expected to be paid from plan funds.
Optional Forms:	Liabilities include no load to account for the value of optional annuity forms.

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 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.

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:	$	9,422,006
b. Contributions made for the 2010 and 2011 Plan Years not included in assets above:		1,645,649
c. Benefit payments and expenses paid during the 2010 and 2011 Plan Years not included in assets above:		(1,797,981)
d. Expected return at an annual rate of 6.74%		1,332,163
e. 7/1/2010 Adjusted Market Value of Assets as of 7/1/2012: (a) + (b) + (c) + (d)	$	10,601,837
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:	$	11,405,530
b. Contributions made for the 2010 and 2011 Plan Years not included in assets above:		908,361
c. Benefit payments and expenses paid during the 2010 and 2011 Plan Years not included in assets above:		(935,649)
d. Expected return at an annual rate of 6.44%		719,408
e. 7/1/2011 Adjusted Market Value of Assets as of 7/1/2012: (a) + (b) + (c) + (d)	$	12,097,650
3. July 1, 2012 Average Adjusted Market Value of Assets		
a. 7/1/2010 Adjusted Market Value of Assets as of 7/1/2012:	$	10,601,837
b. 7/1/2011 Adjusted Market Value of Assets as of 7/1/2012:	$	12,097,650
c. July 1, 2012 Market Value of Assets (including discounted receivables):	$	11,208,941
d. Average Adjusted Market Value of Assets: [(a)+(b)+(c)] / 3	$	11,302,809
4. 90% of 7/1/2012 Market Value of Assets	$	10,088,047
5. 110% of 7/1/2012 Market Value of Assets	$	12,329,835
7/1/2012 Actuarial Value of Assets:		
6. (3)(d), no less than (4) and no greater than (5)	$	11,302,809

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: Climax Manufacturing Company Retirement Income Plan for Union Employees

Employer Identification Number / Plan Number: 61-1613722 / 001

Effective Date: June 1, 1968

Plan Year: July 1 to June 30.

Employer: Climax Manufacturing Company

Employee: Any person who is employed by an Employer, other than a person who is an independent contractor.

Participation: An Employee who is a member of the collective bargaining units for the Packaging Division and the Syracuse Distribution Facility (Local 1888) will be eligible for participation on the date on which (s)he has completed one Year of Participation Service. Participation is effective on the July 1 nearest the date the Employee becomes eligible for participation. Employees eligible for coverage under another plan sponsored by the Employer are not covered under this plan. Effective September 1, 2010 Participation in the Plan is frozen.

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

Participation 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 Participation Service is frozen.

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. Effective September 1, 2010 Benefit Service is frozen.

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.

Disability Retirement Date: The first day of the seventh calendar month coincident with or next following the later of onset of total and permanent disability and the completion of 5 Years of Service.

Summary of Plan Provisions

Normal Retirement Benefit:

For a Participant who is an Employee of the Packaging Division: Monthly amount equal to the product of the amount from the table below times Years of Benefit Service:

Determination Date	Monthly Pension Credit
Prior to July 1, 1977	$6.00
July 1, 1977 to June 30, 1981	$7.00
July 1, 1981 to June 30, 1982	$10.50
July 1, 1982 to June 30, 1983	$11.50
July 1, 1983 to June 30, 1984	$12.00
July 1, 1984 to June 30, 1985	$13.00
July 1, 1985 to June 30, 1986	$14.00
July 1, 1986 to June 30, 1987	$15.00
July 1, 1987 to June 30, 1988	$16.00
July 1, 1988 to June 30, 1989	$17.00
July 1, 1989 to June 30, 1990	$18.00
July 1, 1990 to June 30, 1993	$19.00
July 1, 1993 to June 30, 1995	$20.50
July 1, 1995 to June 30, 1996	$21.50
July 1, 1996 to June 30, 1997	$22.50
July 1, 1997 to June 30, 1998	$23.50
July 1, 1998 to June 30, 1999	$24.00
July 1, 1999 to June 30, 2000	$24.50
July 1, 2000 to June 30, 2001	$25.50
July 1, 2001 to June 30, 2002	$26.50
July 1, 2002 to June 30, 2003	$27.00
July 1, 2003 to June 30, 2004	$28.00
July 1, 2004 to August 31, 2010	$29.00

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

For a Participant who is an Employee of the Syracuse Distribution Facility (Local 1888): Monthly amount equal to the product of the amount from the table below times Years of Benefit Service:

Determination Date	Monthly Pension Credit
July 1, 1977 to January 31, 2000	$22.50
February 1, 2000 to January 31, 2001	$23.00
February 1, 2001 to January 31, 2002	$24.00
February 1, 2002 to January 31, 2003	$24.50
February 1, 2003 to August 31, 2010	$25.50

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

Summary of Plan Provisions

Early Retirement Benefit: The Participant's accrued benefit reduced by 0.25% for each month 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.

Disability Retirement Benefit: The Participant's accrued benefit as of Date of Disability.

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

Married participants: Qualified Joint and Survivor Annuity

Unmarried participants: Life Annuity with 60 monthly payments guaranteed

Optional Forms: Joint and Survivor Annuity, Life Annuity, Life Annuity with 60, 120, 180, or 240 monthly payments guaranteed, and Social Security Leveling Option.

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.

Date of most recent amendment: August 31, 2010

Contribution History

Date	Amount	For Plan Year	Value as of July 1, 2012
01/18/13	$ 51,815	2012	$ 49,315
04/09/13	100,000	2012	$ 93,090
04/15/13	222,869	2012	210,151
08/06/13	65,000	2012	60,141
08/12/13	59,894	2012	55,313
Total	$ 499,578		$ 468,010

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Mortality:	RP-2000 Mortality Tables for Annuitants and Non-Annuitants, Fully Generational With Scale AA
Retirement Age:	65
Termination:	Termination Table T-1 from the Actuary's Handbook
Incidence of Disability:	None
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.
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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:	$	9,422,006
b. Contributions made for the 2010 and 2011 Plan Years not included in assets above:		1,645,649
c. Benefit payments and expenses paid during the 2010 and 2011 Plan Years not included in assets above:		(1,797,981)
d. Expected return at an annual rate of 6.74%		1,332,163
e. 7/1/2010 Adjusted Market Value of Assets as of 7/1/2012: (a) + (b) + (c) + (d)	$	10,601,837
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:	$	11,405,530
b. Contributions made for the 2010 and 2011 Plan Years not included in assets above:		908,361
c. Benefit payments and expenses paid during the 2010 and 2011 Plan Years not included in assets above:		(935,649)
d. Expected return at an annual rate of 6.44%		719,408
e. 7/1/2011 Adjusted Market Value of Assets as of 7/1/2012: (a) + (b) + (c) + (d)	$	12,097,650
3. July 1, 2012 Average Adjusted Market Value of Assets		
a. 7/1/2010 Adjusted Market Value of Assets as of 7/1/2012:	$	10,601,837
b. 7/1/2011 Adjusted Market Value of Assets as of 7/1/2012:	$	12,097,650
c. July 1, 2012 Market Value of Assets (including discounted receivables):	$	11,208,941
d. Average Adjusted Market Value of Assets: [(a)+(b)+(c)] / 3	$	11,302,809
4. 90% of 7/1/2012 Market Value of Assets	$	10,088,047
5. 110% of 7/1/2012 Market Value of Assets	$	12,329,835
7/1/2012 Actuarial Value of Assets:		
6. (3)(d), no less than (4) and no greater than (5)	$	11,302,809

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: Climax Manufacturing Company Retirement Income Plan for Union Employees

Employer Identification Number / Plan Number: 61-1613722 / 001

Effective Date: June 1, 1968

Plan Year: July 1 to June 30.

Employer: Climax Manufacturing Company

Employee: Any person who is employed by an Employer, other than a person who is an independent contractor.

Participation: An Employee who is a member of the collective bargaining units for the Packaging Division and the Syracuse Distribution Facility (Local 1888) will be eligible for participation on the date on which (s)he has completed one Year of Participation Service. Participation is effective on the July 1 nearest the date the Employee becomes eligible for participation. Employees eligible for coverage under another plan sponsored by the Employer are not covered under this plan. Effective September 1, 2010 Participation in the Plan is frozen.

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

Participation 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 Participation Service is frozen.

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. Effective September 1, 2010 Benefit Service is frozen.

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.

Disability Retirement Date: The first day of the seventh calendar month coincident with or next following the later of onset of total and permanent disability and the completion of 5 Years of Service.

Summary of Plan Provisions

Normal Retirement Benefit:

For a Participant who is an Employee of the Packaging Division: Monthly amount equal to the product of the amount from the table below times Years of Benefit Service:

Determination Date	Monthly Pension Credit
Prior to July 1, 1977	$6.00
July 1, 1977 to June 30, 1981	$7.00
July 1, 1981 to June 30, 1982	$10.50
July 1, 1982 to June 30, 1983	$11.50
July 1, 1983 to June 30, 1984	$12.00
July 1, 1984 to June 30, 1985	$13.00
July 1, 1985 to June 30, 1986	$14.00
July 1, 1986 to June 30, 1987	$15.00
July 1, 1987 to June 30, 1988	$16.00
July 1, 1988 to June 30, 1989	$17.00
July 1, 1989 to June 30, 1990	$18.00
July 1, 1990 to June 30, 1993	$19.00
July 1, 1993 to June 30, 1995	$20.50
July 1, 1995 to June 30, 1996	$21.50
July 1, 1996 to June 30, 1997	$22.50
July 1, 1997 to June 30, 1998	$23.50
July 1, 1998 to June 30, 1999	$24.00
July 1, 1999 to June 30, 2000	$24.50
July 1, 2000 to June 30, 2001	$25.50
July 1, 2001 to June 30, 2002	$26.50
July 1, 2002 to June 30, 2003	$27.00
July 1, 2003 to June 30, 2004	$28.00
July 1, 2004 to August 31, 2010	$29.00

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

For a Participant who is an Employee of the Syracuse Distribution Facility (Local 1888): Monthly amount equal to the product of the amount from the table below times Years of Benefit Service:

Determination Date	Monthly Pension Credit
July 1, 1977 to January 31, 2000	$22.50
February 1, 2000 to January 31, 2001	$23.00
February 1, 2001 to January 31, 2002	$24.00
February 1, 2002 to January 31, 2003	$24.50
February 1, 2003 to August 31, 2010	$25.50

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

Summary of Plan Provisions

Early Retirement Benefit: The Participant's accrued benefit reduced by 0.25% for each month 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.

Disability Retirement Benefit: The Participant's accrued benefit as of Date of Disability.

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

Married participants: Qualified Joint and Survivor Annuity

Unmarried participants: Life Annuity with 60 monthly payments guaranteed

Optional Forms: Joint and Survivor Annuity, Life Annuity, Life Annuity with 60, 120, 180, or 240 monthly payments guaranteed, and Social Security Leveling Option.

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.

Date of most recent amendment: August 31, 2010

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		3		0		0		0	
25 to 29	0		1		0		0		0	
30 to 34	0		2		3		3		1	
35 to 39	0		0		3		2		1	
40 to 44	0		0		2		7		3	
45 to 49	0		1		2		0		1	
50 to 54	0		1		0		1		0	
55 to 59	0		1		0		2		2	
60 to 64	0		1		0		0		0	
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	6		1		0		0		0	
45 to 49	4		2		0		0		0	
50 to 54	2		3		14		1		0	
55 to 59	4		0		4		5		0	
60 to 64	2		0		0		1		2	
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	612,031	3	215,104
July 1, 2009	Shortfall	178,924	4	48,411
July 1, 2010	Shortfall	1,243,998	5	276,326
July 1, 2011	Shortfall	1,705,296	6	326,690
July 1, 2012	Shortfall	(1,864,474)	7	(316,447)
Total		$ 1,875,775		$ 550,084

CLIMAX MANUFACTURING COMPANY

RETIREMENT INCOME PLAN FOR UNION EMPLOYEES

FINANCIAL STATEMENTS

and

SUPPLEMENTARY INFORMATION

FOR THE YEARS ENDED

JUNE 30, 2013 AND 2012

* *

CLIMAX MANUFACTURING COMPANY
RETIREMENT INCOME PLAN FOR UNION EMPLOYEES

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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 Income Plan for Union Employees

Report on Financial Statements

I was engaged to audit the financial statements of the Climax Manufacturing Company Retirement Income Plan for Union Employees (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

CLIMAX MANUFACTURING COMPANY
RETIREMENT INCOME PLAN FOR UNION EMPLOYEES

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

	2013	2012
ASSETS		
INVESTMENTS, at Fair Market Value		
Guaranteed Investment Account	844,818	-
Mutual funds	$ 10,624,260	$ 10,821,943
Total Investments	11,469,078	10,821,943
Employer contributions receivable - discounted	124,894	386,998
NET ASSETS AVAILABLE FOR BENEFITS	$ 11,593,972	$ 11,208,941

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

CLIMAX MANUFACTURING COMPANY
RETIREMENT INCOME PLAN FOR UNION EMPLOYEES

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

	2013	2012
ADDITIONS(SUBTRACTIONS)		
Investment income(losses)		
Net investment income(loss) GIA	$ 23,843	$ -
Net investment gain(loss) on pooled separate accounts	808,995	(184,788)
Net investment income(loss)	832,838	(184,788)
Contributions by employer	504,814	923,847
Total additions(subtractions)	1,337,652	739,059
DEDUCTIONS		
Benefit payments	961,707	929,425
Miscellaneous charges for uncleared checks	-	1,223
Investment Adjustments - GIA Account	(14,086)	-
Investment fees	5,000	5,000
Total deductions	952,621	935,648
NET INCREASE(DECREASE) IN NET ASSETS	385,031	(196,589)
NET ASSETS AVAILABLE FOR BENEFITS BEGINNING OF YEAR	11,208,941	11,405,530
NET ASSETS AVAILABLE FOR BENEFITS END OF YEAR	$ 11,593,972	$ 11,208,941

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

1. GENERAL DESCRIPTION OF THE PLAN

The Climax Manufacturing Company Retirement Income Plan for Union Employees (the "Plan") is a defined benefit plan covering workers of a collective bargaining unit represented by Local 1888 of the United Paper Worker's International Union AFL-CIO. 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 for more complete information.

Funding Policy

Climax Manufacturing Company (the "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 returns, 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. The Actuarial calculation of IRS Minimum Required Contribution as of July 1, 2013 is $562,523. At June 30, 2013, the Plan had not met the minimum funding requirements of ERISA, shortfall as follows:

Summary as of July 1, 2012

7/1/2008	1,282,001	612,031	3	215,104
7/1/2009	280,755	178,924	4	48,411
7/1/2010	1,657,700	1,243,998	5	276,326
7/1/2011	2,032,780	1,705,296	6	326,690
7/1/2012	(1,864,474)	(1,864,474)	7	-316,447
Total	3,388,762	1,875,775		550,084

Summary as of July 1, 2013

Effective Date	Initial Amount	Outstanding Balance	Years Remaining	Installments
7/1/2008	1,282,001	396,927	2	215,104
7/1/2009	280,755	130,513	3	48,411
7/1/2010	1,657,700	967,672	4	276,326
7/1/2011	2,032,780	1,378,606	5	326,690
7/1/2012	(1,864,474)	(1,548,027)	6	-316,447
7/1/2013	87,074	87,074	7	12,439
Total	3,475,836	1,412,765		562,523

Participation and Vesting

The Plan provides for full vesting at the completion of one year of at least 1,000 hours of service. Participation eligibility for an employee who is a member of the collective bargaining units for the Packaging Division and the Syracuse Distribution Facility (Local 1888) is effective on the July 1 nearest the date the employee becomes eligible for participation.

Pension Benefits

Retirement benefits under the Plan are based upon a fixed benefit per year of credited service which varies based on the year of retirement. Distributions are made in the event of retirement, death, disability, resignation or dismissal. Normal retirement age is the later of the age of sixty-five and the fifth anniversary of the effective date of participation. Special rules exist for early retirement, deferred retirement and death prior to eligibility for retirement. All benefit payments are recorded when paid.

Administration of the Plan

The Board of Directors of 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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Custodian

As a 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.

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 assumption 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.

Valuation of Investments

Investments are valued at fair value, principally based on market value. Securities which are traded on the 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 price on the last business day of the fiscal 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 statement of changes in net assets the net appreciation (depreciation) in the fair value of its investments which consists of the realized gains or (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.

The significant actuarial methods and assumptions used in the actuarial valuations July 1, 2013 and 2012, are as follows:

Actuarial cost method	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 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	RP-2000 Mortality Tables for Annuitants and Non-Annuitants
Postretirement	RP-2000 Mortality Tables for Annuitants and Non-Annuitants
Funding interest rate	March, 2011 IRS Segmented Yield Curve
Normal retirement age	Age 65
Asset valuation	The Actuarial Value of Assets is determined using a 3-year avg. method 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	$ 9,410,266	$ 7,783,001
Other participants	1,875,092	4,549,690
	11,285,358	12,332,691
Nonvested benefits	17,451	25,728
Total actuarial present value of accumulated benefits	$ 11,302,809	$ 12,358,419

Factors comprising the change in the actuarial present value of accumulated benefits for the report dated July 1 are summarized as follows:

	2012	2011
Actuarial present value of accumulated benefits as of the beginning of year	$ 12,358,419	$ 12,063,752
Increase (decrease) attributable to:		
Benefit payments - net of accruals	$ (2,733,630)	$ (929,425)
Increase(decrease) due to passage of time	2,051,571	1,224,092
Other - Effect of Miscellaneous gains/losses and other demographic changes	(373,551)	-
Net increase	(1,055,610)	294,667
Actuarial present value of accumulated benefits as of the end of year	$ 11,302,809	$ 12,358,419

Total Market Value of Mutual Fund Assets at June 30, 2013 $ 11,469,078

Changes in Funding Method: The interest rate assumption for valuing the Funding Target was changed from the March, 2009 IRS Full Yield Curve in 2009 to the March, 2010 IRS Segmented Yield Curve in 2010.

3. ACCUMULATED BENEFITS (Continued)

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 and (losses) on investments bought and sold during the year, appreciated (depreciated) in value as follows:

	2013	2012
Guaranteed Investment Account	9,757	-
Mutual funds	808,995	(184,788)
Total	$ 818,752	$ (184,788)

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

	2013	2012
Mutual Funds		
Prm Short - Dur Bnd (Bab)	$ -	$ 2,702,758
Sel PIMCO Total Rtrn	$ -	$ 1,744,665
Value (MFS)	$ -	$ 1,086,355
Growth (William Blair)	$ -	$ 1,077,014
Mid Cap Val (JP Morgan)	$ -	$ 562,249
Global Bond	$ 811,650	$ -
Premier Infl Protect Bond	$ 889,303	
Premier Core Bond	$ 931,410	$ -
Commodity RITrn Strat	$ 1,011,217	
Developing Markets	$ 1,125,919	$ -
MM EuroPacific Growth	$ 1,161,285	$ 1,055,826
Equity Growth	$ 1,357,604	
Mid Cap Value	$ 1,357,893	
New Horizons	$ 1,391,072	
Guaranteed Investment Account	$ 844,818	$ -

FAS 157 Fair Value Information

Investment Type	Pricing Source	Measurement Frequency	Valuation Method*	Suggested Value	Basis for hierarchy
Separate Investment Account with underlying investments	Unival	Daily	Unit Value	Tier 2	Unit Value Calculated based on the observable NAV of the underlying investment
GIA	Unival	Daily	Annuity	Tier 3	

* 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 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. RECONCILIATION OF FINANCIAL STATEMENTS

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

Net assets available for benefits - per financial statement	$ 11,593,972
Employer contributions receivable	(124,894)
Net assets available for benefits - per Form 5500 - Schedule H	$ 11,469,078

Employer Plan Contributions - per financial statement	504,814
Employer contributions receivable - beginning of year	386,998
Employer contributions receivable - end of year	(124,894)
Employer and Other Plan Contributions - per form 5500 - Schedule H	$ 766,918

7. INCOME TAX STATUS

The Internal Revenue Service informed the Company, in a letter dated June 25, 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 acceptance of the amendments that were dated May 14, 2009 in their approval letter. The plan has been amended since the IRS determination. However, the Plan Administrator believes it is still within IRS compliance.

8. 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 Market Value		
Mutual Funds	10,624,260	$ 11,208,941
Investment Income(loss)	832,838	$ (184,788)
Deductions	952,621	935,648

Supplemental Schedules - all items and amounts.

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.
4	Trust	Climax Manufacturing Company Retirement Income Trust
5	Trustees	Climax Manufacturing Company Pension Retirement Committee
6	Attorney	Bond Schoneck and King, LLP
7	Independent Qualified CPA	Doane CPA Firm LLC
8	Controlling interest Stockholders of Climax Manufacturing Company	DeltaPoint Capital III, LP
9	Collective Bargaining Units	Climax Manufacturing Packaging Division and Syracuse Distribution Facility (Local 1888)
10	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.

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 85.76%. Prior year's benefit restrictions are impacted due to this new law.

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

CLIMAX MANUFACTURING COMPANY
RETIREMENT INCOME PLAN FOR UNION EMPLOYEES

ASSETS HELD FOR INVESTMENT PURPOSES
JUNE 30, 2013

Form 5500
Schedule H, Line 4i - Schedule of Assets (Held At End Of Year): June 30, 2013

Plan Sponsor: SA 012758-01 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	(d) Current Value
*	Mass Mutual	Global Bond	$ 812,782	$ 811,650
*	Mass Mutual	Growth	$ -	$ -
*	Mass Mutual	Developing Markets	$ 1,137,956	$ 1,125,919
*	Mass Mutual	Real Asset	$ -	$ -
*	Mass Mutual	Value	$ -	$ -
*	Mass Mutual	Select Sm Cap Gr	$ -	$ -
*	Mass Mutual	Premier Core Bond	$ 943,847	$ 931,410
*	Mass Mutual	Prem Sht Dur Bond	$ 570,609	$ 586,907
*	Mass Mutual	Select Sm Co Value	$ -	$ -
*	Mass Mutual	Small Cap Value	$ -	$ -
*	Mass Mutual	Commodity RI Rtn	$ 1,172,307	$ 1,011,217
*	Mass Mutual	Mid Cap Value	$ 1,036,899	$ 1,357,893
*	Mass Mutual	Europacific Gr	$ 1,070,021	$ 1,161,285
*	Mass Mutual	Value	$ -	$ -
*	Mass Mutual	Select Mid Cap Gr II	$ -	$ -
*	Mass Mutual	New Horizons	$ 1,180,397	$ 1,391,072
*	Mass Mutual	Equity Growth	$ 1,190,715	$ 1,357,604
*	Mass Mutual	Total Return	$ -	$ -
*	Mass Mutual	Prem Inflat Prot Bnd	$ 951,604	$ 889,303
*	Mass Mutual	Guaranteed Interest Account	$ 844,818	$ 844,818

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

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

Plan Sponsor: SA 012758-01 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	898,213	-	N/A	0	898,213	898,213	-
MassMutual	Growth		1,172,474	N/A	0	943,956	1,172,474	228,518
MassMutual	Developing Markets	1,092,159		N/A	0	1,092,159	1,092,159	-
MassMutual	Real Asset	1,121,947		N/A	0	1,121,947	1,121,947	-
MassMutual	Real Asset		1,054,696	N/A	0	1,136,479	1,054,696	(81,783)
MassMutual	Value		1,060,643	N/A	0	1,054,039	1,060,643	6,604
MassMutual	Select SM Cap Gr		573,611	N/A	0	403,581	573,611	170,030
MassMutual	Permium Core Bond	1,120,679	-	N/A	0	1,120,679	1,120,679	-
MassMutual	Prem Sht Duration Bond		1,520,807	N/A	0	2,399,556	1,520,807	(878,749)
MassMutual	Commodity RI Rtn Strat	1,127,530	-	N/A	0	1,127,530	1,127,530	-
MassMutual	Mid Cap Value	626,172	-	N/A	0	626,172	626,172	-
MassMutual	Value		1,171,194	N/A	0	970,957	1,171,194	200,237
MassMutual	Select Mid Cap Growth II		576,340	N/A	0	369,045	576,340	207,295
MassMutual	New Horizons	1,230,889	-	N/A	0	1,230,889	1,230,889	-
MassMutual	Equity Growth	1,232,103	-	N/A	0	1,232,103	1,232,103	-
MassMutual	Total Return		1,814,646	N/A	0	1,694,412	1,814,646	120,234
MassMutual	Prem Inflat Protect Bond	1,118,590	-	N/A	0	1,118,590	1,118,590	-