

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>06/01/2013</u> and ending <u>05/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>ROHRER CORPORATION AMENDED AND RESTATED PROFIT SHARING PLAN AND TRUST</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>06/01/1983</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>06/01/1983</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>06/01/1983</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>ROHRER CORPORATION</u> <u>717 SEVILLE RD</u> <u>WADSWORTH, OH 44281-1077</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>34-1134300</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>330-335-1541</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>323100</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>34-1134300</u>	2c Sponsor's telephone number <u>330-335-1541</u>	2d Business code (see instructions) <u>323100</u>	
2b Employer Identification Number (EIN) <u>34-1134300</u>					
2c Sponsor's telephone number <u>330-335-1541</u>					
2d Business code (see instructions) <u>323100</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	01/26/2015	ALANE UPDEGRAFF
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	01/26/2015	ROBERT STOPAR
	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)

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

Form 5500 (2013)
v. 130118

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	564
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	597
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits		6c	23
d Subtotal. Add lines 6a , 6b , and 6c		6d	620
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	620
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	582
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	33
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2S 2T 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service 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
		2013
		This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning 06/01/2013 and ending 05/31/2014	
A Name of plan ROHRER CORPORATION AMENDED AND RESTATED PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 ROHRER CORPORATION	D Employer Identification Number (EIN) 34-1134300

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

(a) Name of insurance carrier

PRINCIPAL 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
42-0127290	61271	610170	620	06/01/2013	05/31/2014

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

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

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

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

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

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

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

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

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

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

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

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	0
5 Current value of plan's interest under this contract in separate accounts at year end	5	7940267

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

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

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

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

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

b Balance at the end of the previous year	7b	
c Additions: (1) Contributions deposited during the year	7c(1)	
(2) Dividends and credits	7c(2)	
(3) Interest credited during the year	7c(3)	
(4) Transferred from separate account	7c(4)	
(5) Other (specify below)	7c(5)	
▶		
(6) Total additions	7c(6)	
d Total of balance and additions (add lines 7b and 7c(6))	7d	
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)	
(4) Other (specify below)	7e(4)	
▶		
(5) Total deductions	7e(5)	
f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0

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

For calendar plan year 2013 or fiscal plan year beginning **06/01/2013** and ending **05/31/2014**

A Name of plan ROHRER CORPORATION AMENDED AND RESTATED PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ROHRER CORPORATION	D Employer Identification Number (EIN) 34-1134300

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)..... ☒ 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 PRINCIPAL LIFE INSURANCE COMPANY 42-0127290

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

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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?
13 37 50 64	CONTRACT ADMINISTRATOR	12735	Yes ☒ No ☐	Yes ☒ No ☐	0	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 ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	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 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 06/01/2013 and ending 05/31/2014

A Name of plan <u>ROHRER CORPORATION AMENDED AND RESTATED PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ROHRER CORPORATION</u>	D Employer Identification Number (EIN) <u>34-1134300</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN SMCAP BLEND SEP ACCT-R5</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-029</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>703324</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MIDCAP SEP ACCT-R5</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-020</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1419544</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN U.S. PROPERTY SEP ACCT-R5</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-027</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>843012</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN BOND AND MORTGAGE SA-R5</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-005</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3062168</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN DIVERSIFIED INTL SA-R5</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-015</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>971697</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN SMCAP S&P 600 INDEX SA-R5</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-028</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>79421</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LIFETIME 2010 SEP ACCT-R5</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-075</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>703</u>		

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2020 SEP ACCT-R5		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-076	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 176607
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2030 SEP ACCT-R5		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-077	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 155460
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2040 SEP ACCT-R5		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-078	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 152280
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2050 SEP ACCT-R5		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-079	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 26933
a Name of MTIA, CCT, PSA, or 103-12 IE: KEYBANK EB MGD GUAR INV CNTRCT		
b Name of sponsor of entity listed in (a): VICTORY FUNDS		
c EIN-PN 34-6903863-002	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4395000
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2015 SEP ACCT-R5		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-110	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 19651
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2025 SEP ACCT-R5		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-111	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 196754
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2035 SEP ACCT-R5		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-112	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 105529
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2045 SEP ACCT-R5		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-113	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16604
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2055 SEP ACCT-R5		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-114	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9930

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2060 SEP ACCT-R5**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY**c** EIN-PN 42-0127290-130**d** Entity
code P**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

649

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>06/01/2013</u> and ending <u>05/31/2014</u>		
A Name of plan <u>ROHRER CORPORATION AMENDED AND RESTATED PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROHRER CORPORATION</u>	D Employer Identification Number (EIN) <u>34-1134300</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	487085	286068
	(2) Participant contributions	1b(2)	0	0
	(3) Other	1b(3)	0	0
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)	746965	764509
	(9) Value of interest in common/collective trusts	1c(9)	4415484	4395000
	(10) Value of interest in pooled separate accounts	1c(10)	7245352	7940267
	(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)	12758883	14630715
	(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
	(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	25653769	28016559

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	25653769	28016559
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	286069	
(B) Participants	2a(1)(B)	1100598	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1386667
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	32110	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		32110
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	193882	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		193882
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		-58669
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		844372
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		1775939
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		4174301

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1757689	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	261	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		1757950
f Corrective distributions (see instructions).....	2f		1426
g Certain deemed distributions of participant loans (see instructions).....	2g		39400
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	12735	
(3) Investment advisory and management fees.....	2i(3)	0	
(4) Other.....	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		12735
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1811511

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		2362790
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: GRANT THORNTON LLP

(2) EIN: 36-6055558

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	0
4b		X	0

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	0
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	0
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	0
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	0
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	0
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 06/01/2013 and ending 05/31/2014

A Name of plan <u>ROHRER CORPORATION AMENDED AND RESTATED PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROHRER CORPORATION</u>	D Employer Identification Number (EIN) <u>34-1134300</u>

Part I	Distributions
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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	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>42-0127290</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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

Financial Statements and Report of Independent
Certified Public Accountants

**Rohrer Corporation Amended and Restated
Profit Sharing Plan and Trust**

May 31, 2014 and 2013

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Report of Independent Certified Public Accountants

To the Plan Administrator and Participants of
Rohrer Corporation Amended and Restated
Profit Sharing Plan and Trust

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Report on the financial statements

We were engaged to audit the accompanying financial statements of the Rohrer Corporation Amended and Restated Profit Sharing Plan and Trust (the "Plan"), which comprise the statements of net assets available for benefits as of May 31, 2014 and 2013, and the related statement of changes in net assets available for benefits for the year ended May 31, 2014, and the related notes to the financial statements.

Management's responsibility for the financial statements

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

Auditor's responsibility

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

Basis for disclaimer of opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the certified information described in Note C, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the certifying entity meets the requirements of 29 CFR 2520.103-8. The Plan administrator obtained a certification from this entity as of May 31, 2014 and 2013, and for the year ended May 31, 2014, stating that the certified information provided to the Plan administrator is complete and accurate.

Disclaimer of opinion

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

Supplementary information

The supplemental schedule of assets (held at end of year) is presented for purposes of additional analysis and is not a required part of the financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

Report on form and content in compliance with DOL rules and regulations

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

Grant Thornton LLP

Cleveland, Ohio
January 19, 2015

Rohrer Corporation Amended and Restated
Profit Sharing Plan and Trust

Statements of Net Assets Available for Benefits

As of May 31, 2014 and 2013

ASSETS	2014	2013
Investments, at fair value:		
Mutual funds	\$ 14,630,715	\$ 12,758,882
Pooled separate accounts	7,940,267	7,245,355
Collective investment trust	4,395,000	4,415,484
<i>Total investments</i>	26,965,982	24,419,721
Receivables:		
Employer contribution	286,068	487,085
Notes receivable from participants	764,509	746,290
<i>Total receivables</i>	1,050,577	1,233,375
Net assets reflecting investments at fair value	28,016,559	25,653,096
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	(43,986)	(153,097)
NET ASSETS AVAILABLE FOR BENEFITS	\$ 27,972,573	\$ 25,499,999

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

Rohrer Corporation Amended and Restated
Profit Sharing Plan and Trust

Statement of Changes in Net Assets Available for Benefits

For the Year ended May 31, 2014

Additions:

Investment income:	
Net appreciation in fair value of investments	\$ 2,619,454
Interest and dividends – investments	<u>245,855</u>
<i>Total investment income</i>	2,865,309
Interest income on notes receivable from participants	32,110
Contributions:	
Employee salary deferrals	1,100,598
Employer contributions	<u>286,068</u>
<i>Total contributions</i>	1,386,666
Total additions	4,284,085

Deductions:

Benefits paid to participants	1,798,776
Administrative expenses	<u>12,735</u>
Total deductions	<u>1,811,511</u>

NET INCREASE	2,472,574
---------------------	------------------

Net assets available for benefits, beginning of year	<u>25,499,999</u>
--	-------------------

Net assets available for benefits, end of year	<u><u>\$ 27,972,573</u></u>
--	-----------------------------

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

Rohrer Corporation Amended and Restated
Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS

May 31, 2014 and 2013

NOTE A – PLAN DESCRIPTION

The following description of the Rohrer Corporation Amended and Restated Profit Sharing Plan and Trust (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan with an Internal Revenue Service (IRS) Code Section 401(k) arrangement which allows plan participants to defer current taxation on a portion of their salaries by electing a percentage of their salary to be contributed to the Plan. These employee salary savings contributions are hereafter referred to as employee salary deferrals. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

The Company adopted the Principal Group Prototype Plan, effective July 22, 2003, thereby amending and restating the Plan document for GUST and has since amended the document as required. Principle Group has received a favorable opinion letter from the IRS as to the form of this prototype plan under the Internal Revenue Code. On December 23, 2011, the Prototype Plan document was restated. Full-time employees, other than those covered by a collective bargaining agreement, are eligible to participate in the Plan after attaining the age of eighteen and thirty days of service. Prior to the restatement employees were eligible to participate on either June 1, or December 1, following the completion of one year of employment and attainment of age eighteen.

The Plan Administrator for the Plan is Rohrer Corporation and has appointed Principal Financial Group (Trustee) as the Plan’s trustee to receive and invest the funds in accordance with the Plan’s provisions.

Contributions

Each participant may contribute 100% of pre-tax annual compensation subject to the annual maximum amount permissible by the Internal Revenue Code. The Plan also accepts rollover contributions from former employers’ qualified plans or from an Individual Retirement Account (IRA).

The types of employer contributions are as follows:

Matching Contributions – The Company may annually declare a percentage of employee salary deferral contribution that it will match and contribute to the Plan for each participant. The Company matching contribution was 30% of a participant’s contribution up to \$260,000 of eligible employee wages for the year ended May 31, 2014.

Employer Discretionary Contributions – If the Company so elects, it may make discretionary employer contributions other than the matching contribution noted above. The Company did not make discretionary contributions during the fiscal year ended May 31, 2014.

Rohrer Corporation Amended and Restated
Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS – CONTINUED

May 31, 2014 and 2013

NOTE A – PLAN DESCRIPTION – CONTINUED

Participant Accounts

Each participant's account is credited with the participant's deferral contribution, employer matching contribution and discretionary contribution, Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances as defined. The benefit to which the participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

The Plan provides for establishment of investment funds in which the Plan's assets are invested. Participants are permitted to direct the investment of assets in their accounts to any or all of these funds. Participants may change their allocation of contributions or transfer money between investment options any time during the year.

Vesting

Participants are 100% vested in their accounts derived from employee deferral contributions, rollover contributions, and investment earnings thereon. The extent to which participants are vested in employer contributions made on their behalf depends on the following vesting schedule:

<u>Vesting Service (Whole Years)</u>	
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

A year of vested service is a Plan year in which a participant has at least 1,000 hours of service. Participants are fully vested upon their death, disability, or retirement if employed by the Company at the time of death, disability, or retirement.

Payment of Benefits

Payment of benefits for participants terminated from employment with full vesting (other than death) may be distributed in a lump sum, or rolled over to an IRA or other qualified plan.

Rohrer Corporation Amended and Restated
Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS – CONTINUED

May 31, 2014 and 2013

NOTE A – PLAN DESCRIPTION – CONTINUED

For participants terminated from employment without full vesting, all or a portion of their accounts derived from employer contributions will be forfeited. The amount forfeited will be based upon the vesting schedule. Payments of fully vested amounts will be made under one or more of the methods noted above.

Additionally, hardship withdrawals from participants' vested accounts are permitted in the event of immediate and heavy financial needs as defined in the Plan document.

Notes Receivable from Participants

Participants may borrow a part of the vested portion of their account. The minimum loan is \$1,000. The maximum aggregate loan amount is 50% of a participant's total vested account balances not to exceed \$50,000. The period of the loan shall not exceed five years, unless the loan is to be used to acquire a dwelling unit which is used as the primary residence of the participant, in which case the repayment period may not exceed thirty years. Payments are due at least quarterly. The loans are secured by the vested balance in the participant's account and bear interest at a fixed rate available for similar loans from commercial lending institutions. No more than two loans may be granted per participant in any 12-month period. Only one loan may be outstanding at a time. Interest rates on loans outstanding at May 31, 2014 and 2013 were 4.25%.

Forfeitures

Non-vested matching and employer discretionary account balances are forfeited upon termination of employment or withdrawal of the vested account balance. Forfeitures may be used to pay Plan expenses or to reduce employer contributions. Forfeitures used during the year ended May 31, 2014 were \$12,761.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The statements of net assets available for benefits presents the fair value of investment contracts as well as the adjustment from fair value to contract value for the fully benefit-responsive investment contracts. The statement of changes in net assets available for benefits is prepared on a contract value basis.

Rohrer Corporation Amended and Restated
Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS – CONTINUED

May 31, 2014 and 2013

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Investment Valuation and Income Recognition

Investments are held in a group variable contract offered by Principal Financial Group and, accordingly, has both a general account and a separate account. Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note E for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Included in investments of the Plan is the Victory/KeyBank EB Managed Guaranteed Investment Contract Fund (the "Fund"), a stable value collective fund. The underlying investments of the fund are guaranteed investment contracts (GIC) and Synthetic GIC's (SIC). GICs are valued based on estimated fair value, computed using discounted cash flows. The fair value of SICs are valued at the fair value of the underlying securities primarily based on quoted market prices, with the applicable wrapper contracts valued at estimated fair value based on a replacement cost approach. As required, the fair value of a fully benefit-responsive investment contract is adjusted to contract value. Certain events or conditions could potentially limit the ability of the Fund to transact at contract value. Such events or conditions include, but are not limited to (1) amendments to the Plan document (including partial or complete termination or merger with another plan); (2) changes to the Plan's prohibition on competing investment options; (3) bankruptcy of the plan sponsor or other plan sponsor events that cause a significant withdrawal from the Plan (plant closings, mergers, early retirement incentives); (4) changes of qualification status of employer or Plan; or (5) employer communications designed to induce participants to transfer from the Fund. The Plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with participants are probable of occurring.

Payments of Benefits

Benefits are recorded when paid.

Administrative Expenses

The Plan pays all costs to the custodian for the investment management services. The Company pays substantially all other costs of the Plan. Loan fees are deducted from the accounts of participants incurring such fees.

Rohrer Corporation Amended and Restated
Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS – CONTINUED

May 31, 2014 and 2013

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are reclassified as distributions based upon the terms of the Plan document.

Use of Estimates

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

Reclassifications

Certain prior year amounts have been reclassified to conform with the current year presentation.

NOTE C – INFORMATION CERTIFIED BY THE TRUSTEE

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Delaware Charter Guarantee & Trust Company d/b/a Principal Trust Company, a member of the Principal Financial Group ("Principal") the trustee of the Plan, has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments and notes receivable from participants, as shown in the Statements of Net Assets Available for Benefits as of May 31, 2014 and 2013.
- Total investment income and interest income on notes receivable from participants, as shown in the Statement of Changes in Net Assets available for benefits for the year ended May 31, 2014.
- Investment information in Note D.
- Schedule H, line 4i – schedule of assets (held at end of year) as of May 31, 2014.

No audit procedures have been performed on the information provided by the trustee except to compare such information to the related information included in the accompanying financial statements and supplemental schedule.

Rohrer Corporation Amended and Restated
Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS – CONTINUED

May 31, 2014 and 2013

NOTE D – INVESTMENTS

The following presents investments that represent 5% or more of the Plan's net assets at either May 31, 2014 or 2013:

	<u>May 31, 2014</u>	<u>May 31, 2013</u>
Principal Bond and Mortgage Sep Account	\$ 3,062,168	\$ 3,069,718
American Balanced R3 Fund	4,232,419	3,914,115
Victory/KeyBank EB Magic Fund	4,351,014*	4,262,387*
Principal Medium Company Blend	1,419,544	1,344,154
Dreyfus Appreciation Inv Fund	8,541,544	7,396,761

* The amount represents contract value for this investment.

NOTE D – INVESTMENTS – CONTINUED

During the year ended May 31, 2014, the Plan's investments (including investments bought, sold and held during the year) appreciated in value by \$2,619,454 as follows:

Mutual funds	\$ 1,774,972
Pooled separate accounts	<u>844,482</u>
	<u>\$ 2,619,454</u>

NOTE E – FAIR VALUE MEASUREMENTS

FASB Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Rohrer Corporation Amended and Restated
Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS – CONTINUED

May 31, 2014 and 2013

NOTE E – FAIR VALUE MEASUREMENTS – CONTINUED

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value.

Mutual funds: Valued at the closing price reported on the active market on which the individual securities are traded.

Pooled separate accounts: Valued at the net asset value (NAV) per unit as determined by Principal on the last day of the Plan year based primarily on the quoted market price of the respective fund's underlying assets.

Collective investment trust: Stated at fair value and then adjusted to contract value. Fair value is the NAV per unit based on the fair value of the underlying investments (primarily guaranteed investment contracts and synthetic investment contracts) and contract value is principal plus accrued interest.

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

Rohrer Corporation Amended and Restated
Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS – CONTINUED

May 31, 2014 and 2013

NOTE E – FAIR VALUE MEASUREMENTS – CONTINUED

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of May 31, 2014 and 2013:

Assets at Fair Value as of May 31, 2014				
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Balanced	\$ 4,232,419	\$ -	\$ -	\$ 4,232,419
Large U.S. equity	10,163,756	-	-	10,163,756
Small/Mid U.S. equity	25,518	-	-	25,518
Fixed income	143,713	-	-	143,713
International equity	65,309	-	-	65,309
Pooled separate accounts:				
Real estate (a)	-	843,012	-	843,012
Balanced/asset allocation (f)	-	861,100	-	861,100
Fixed income (b)	-	3,062,168	-	3,062,168
International equity (c)	-	971,697	-	971,697
Small/Mid U.S. equity (d)	-	2,202,290	-	2,202,290
Collective investment trust (e)	-	-	4,395,000	4,395,000
Total assets at fair value	\$ 14,630,715	\$ 7,940,267	\$ 4,395,000	\$ 26,965,982

Assets at Fair Value as of May 31, 2013				
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Balanced	\$ 3,914,115	\$ -	\$ -	\$ 3,914,115
Large U.S. equity	8,618,866	-	-	8,618,866
Small/Mid U.S. equity	11,053	-	-	11,053
Fixed income	165,368	-	-	165,368
International equity	49,480	-	-	49,480
Pooled separate accounts:				
Real Estate (a)	-	820,700	-	820,700
Balanced/asset allocation (f)	-	512,739	-	512,739
Fixed income (b)	-	3,069,718	-	3,069,718
International equity (c)	-	874,643	-	874,643
Small U.S. equity (d)	-	1,967,555	-	1,967,555
Collective investment trust (e)	-	-	4,415,484	4,415,484
Total assets at fair value	\$ 12,758,882	\$ 7,245,355	\$ 4,415,484	\$ 24,419,721

Rohrer Corporation Amended and Restated
Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS – CONTINUED

May 31, 2014 and 2013

NOTE E – FAIR VALUE MEASUREMENTS – CONTINUED

- (a) Real estate pooled separate account invests the majority of assets in commercial real estate holdings. It focuses on properties that return both lease income and appreciation of the buildings' marketable value. The property holdings usually contain real estate from the multi-family, office, warehouse/manufacturing, and retail sectors.
- (b) Fixed income pooled separate accounts invest primarily in intermediate term, fixed income investments such as public and private corporate bonds, commercial and residential mortgages, asset-backed securities, and U.S. government and agency-backed securities.
- (c) International equity pooled separate account invests the majority of assets in companies in at least three different countries. It invests in securities of companies with their principal place of business or principal office outside of the United States; companies for which the principal securities trade on a foreign exchange; and companies, regardless of where their securities are traded, that derive 50% or more of their total revenue from goods or services produced or sold outside of the United States.
- (d) Small U.S. equity pooled separate accounts seek long-term growth of capital and invests primarily in common stocks of small capitalization companies. It normally invests the majority of assets in companies with market capitalizations similar to those companies in the Russell 2000 Value Index.
- (e) The Fund's objective is a reasonable level of income together with stability of principal. The Fund achieves this objective by investing in synthetic GICs, which are high quality debt securities that are insulated from market volatility by a bank issued or insurance company issued wrap contract; GICs, which are obligations of credit worthy life insurance companies; and cash and equivalents. The effective average maturity of the Fund is 3.5 years or less, and the Fund targets maintaining an average S&P credit quality of "AA" to stay above the current minimum requirement of "A".
- (f) Balanced/Asset allocation accounts invest primarily in a combination of fixed income and equity investment securities.

The Plan recognizes any transfers between levels as of the beginning of the reporting period, including both transfers into and out of levels. There were no transfers between levels of the fair value hierarchy during the year ended May 31, 2014.

Rohrer Corporation Amended and Restated
Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS – CONTINUED

May 31, 2014 and 2013

NOTE E – FAIR VALUE MEASUREMENTS – CONTINUED

The table below sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended May 31, 2014:

	Collective Investment Trust
Balance, beginning of year	\$ 4,415,484
Unrealized loss	(109,111)
Purchases	493,690
Sales	(405,063)
Balance, end of year	<u>\$ 4,395,000</u>

The table below presents additional information for investments whose fair value is estimated using NAV per share as of May 31, 2014 and 2013:

	Fair Value		Unfunded	Redemption	Other	Redemption
	2014	2013	Commitment	Frequency	Redemption Restrictions	Notice Period
Pooled separate accounts:						
Real estate	\$ 843,012	\$ 820,700	None	Daily	None	Daily
Balanced/asset allocation	861,100	512,739	None	Daily	None	Daily
Fixed income	3,062,168	3,069,718	None	Daily	None	Daily
International equity	971,697	874,643	None	Daily	None	Daily
Small U.S. equity	2,202,290	1,967,555	None	Daily	None	Daily
Collective investment trust	4,395,000	4,415,484	None	Daily *	None *	Daily *

* Redemptions settled at contract value.

NOTE F – PLAN TERMINATION

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

NOTE G – TAX STATUS

On March 31, 2008, the IRS stated that the prototype adopted by the Plan, as then designed, qualifies under Section 401(a) of the Internal Revenue Code (IRC). The Plan has not received a determination letter specific to the Plan itself; however, the Plan Administrator believes that the Plan, including amendments, is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Rohrer Corporation Amended and Restated
Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS – CONTINUED

May 31, 2014 and 2013

NOTE G – TAX STATUS – CONTINUED

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of May 31, 2014 and 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

NOTE H – RISKS AND UNCERTAINTIES

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

The Plan invests in funds whose accounts are backed by or invested in securities with contractual cash flows, such as collateralized mortgage obligations and commercial mortgage backed securities. The value, liquidity and related income of these securities are sensitive to changes in economic conditions, including real estate value, delinquencies or defaults, or both, and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates.

NOTE I – PARTY-IN-INTEREST TRANSACTIONS

Certain of the Plan's investments are units of pooled separate accounts management by the Trustee. Transactions involving these investments are allowable party-in-interest transactions under ERISA.

**NOTE J – RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF
FORM 5500**

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 at May 31, 2014 and 2013:

	<u>2014</u>	<u>2013</u>
Net assets available for benefits per the financial statements	\$ 27,972,573	\$ 25,499,999
Adjustment from contract value to fair value for fully benefit-responsive investment contracts	<u>43,986</u>	<u>153,097</u>
Net assets available for benefits as reported in Form 5500	<u>\$ 28,016,559</u>	<u>\$ 25,653,096</u>

Rohrer Corporation Amended and Restated
Profit Sharing Plan and Trust

NOTES TO FINANCIAL STATEMENTS – CONTINUED

May 31, 2014 and 2013

**NOTE J – RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF
FORM 5500 – CONTINUED**

The following is a reconciliation of the net change in net assets available for benefits per the financial statements to the Form 5500 for the year ended May 31, 2014:

Net change in net assets available for benefits per the financial statements	\$ 2,472,574
Adjustment from contract value to fair value for fully benefit-responsive investment contracts	<u>(109,111)</u>
Net change in net assets available for benefits as reported in Form 5500	<u>\$ 2,363,463</u>

NOTE K – SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through January 19, 2015 the date the financial statements were available to be issued. The Plan is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

Supplemental Schedule

Rohrer Corporation Amended and Restated
Profit Sharing Plan and Trust

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

As of May 31, 2014

Plan Number: 001

EIN: 34-1134300

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(e) Current Value
*	Principal Bond and Mortgage Sep Account	Pooled Separate Accounts	\$ 3,062,168
*	Principal Lifetime 2010 Separate Account	Pooled Separate Accounts	703
*	Principal Lifetime 2020 Separate Account	Pooled Separate Accounts	176,607
*	Principal Lifetime 2030 Separate Account	Pooled Separate Accounts	155,460
*	Principal Lifetime 2040 Separate Account	Pooled Separate Accounts	152,280
*	Principal Lifetime 2050 Separate Account	Pooled Separate Accounts	26,934
*	Principal Small Co Blend Account	Pooled Separate Accounts	703,324
*	Principal Medium Company Blend	Pooled Separate Accounts	1,419,544
*	Principal Small Cap Stk Index Separate Account	Pooled Separate Accounts	79,421
*	Principal Diversified International Sep Account	Pooled Separate Accounts	971,697
*	Principal U.S. Property Sep Account	Pooled Separate Accounts	843,012
*	Principal Lifetime 2015 Separate Account	Pooled Separate Accounts	19,651
*	Principal Lifetime 2025 Separate Account	Pooled Separate Accounts	196,754
*	Principal Lifetime 2035 Separate Account	Pooled Separate Accounts	105,529
*	Principal Lifetime 2045 Separate Account	Pooled Separate Accounts	16,604
*	Principal Lifetime 2055 Separate Account	Pooled Separate Accounts	9,930
*	Principal Lifetime 2060 Separate Account	Pooled Separate Accounts	649
*	Victory/KeyBank EB Magic Fund	Collective Investment Trust	4,395,000
	Pimco GNMA A Fund	Mutual Fund	18,578
	American IN US Inf-Ind A Fund	Mutual Fund	125,135
	American Balanced R3 Fund	Mutual Fund	4,232,419
	Blackrock Equity Dividend A Fund	Mutual Fund	135,597
	Delaware Small Cap Valued Fund A	Mutual Fund	25,518
	Dreyfus Appreciation Inv Fund	Mutual Fund	8,541,544
	JP Morgan Large Cap Growth A Fund	Mutual Fund	170,885
	Virtus Emerge Mkts Opps A Fund	Mutual Fund	65,309
	Delaware Select Growth A Fund	Mutual Fund	1,315,730
*	Notes receivable from participants (interest rate of 4.25%)	Participant Loans	764,509
			<u>\$ 27,730,491</u>

* Represents a party-in-interest

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

ROHRER CORPORATION AMENDED AND RESTATED PROFIT

EIN 34 1134300
 PLAN NUMBER 001
 PLAN YEAR 06/01/2013 TO 05/31/2014

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
	American Funds Service Company	Registered Investment Company Am Fds Am Bal R3 Fund	\$ 0.00	\$ 4,232,419.16
	American Independence Fin Srv	Registered Investment Company Amer Ind US Inf-Ind A Fd	\$ 0.00	\$ 125,134.82
	BlackRock	Registered Investment Company BlackRock Equity Dividend A Fd	\$ 0.00	\$ 135,596.99
	Delaware Investments	Registered Investment Company Delaware Select Growth A Fund	\$ 0.00	\$ 1,315,729.44
	Delaware Investments	Registered Investment Company Delaware Small Cap Value A Fd	\$ 0.00	\$ 25,518.17
	Dreyfus Funds	Registered Investment Company Dreyfus Appreciation Inv Fund	\$ 0.00	\$ 8,541,543.54
	JP Morgan Funds	Registered Investment Company JP Morgan Large Cap Gr A Fd	\$ 0.00	\$ 170,885.23
	Victory Funds	Common/Collective Trust KeyBank EB Mgd Guar Inv Cntrct	\$ 0.00	\$ 4,395,000.00
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Bond and Mortgage SA-R5	\$ 0.00	\$ 3,062,167.85
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Diversified Intl SA-R5	\$ 0.00	\$ 971,697.16
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2015 Sep Acct-R5	\$ 0.00	\$ 19,651.15
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2020 Sep Acct-R5	\$ 0.00	\$ 176,607.41
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2025 Sep Acct-R5	\$ 0.00	\$ 196,753.60
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2030 Sep Acct-R5	\$ 0.00	\$ 155,460.04
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2035 Sep Acct-R5	\$ 0.00	\$ 105,528.60

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

ROHRER CORPORATION AMENDED AND RESTATED PROFIT

EIN 34 1134300
PLAN NUMBER 001
PLAN YEAR 06/01/2013 TO 05/31/2014

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2040 Sep Acct-R5	\$ 0.00	\$ 152,280.22
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2045 Sep Acct-R5	\$ 0.00	\$ 16,603.82
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2050 Sep Acct-R5	\$ 0.00	\$ 26,933.49
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LifeTime 2055 Sep Acct-R5	\$ 0.00	\$ 9,930.05
*	Principal Life Insurance Company	Pooled Separate Accounts Prin MidCap Sep Acct-R5	\$ 0.00	\$ 1,419,543.79
*	Principal Life Insurance Company	Pooled Separate Accounts Prin SmCap Blend Sep Acct-R5	\$ 0.00	\$ 703,324.44
*	Principal Life Insurance Company	Pooled Separate Accounts Prin SmCap S&P 600 Index SA-R5	\$ 0.00	\$ 79,421.32
*	Principal Life Insurance Company	Pooled Separate Accounts Prin U.S. Property Sep Acct-R5	\$ 0.00	\$ 843,011.70
	PIMCO Funds	Registered Investment Company PIMCO GNMA A Fund	\$ 0.00	\$ 18,577.93
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LIFETIME 2010 SEP ACCT-R5	\$ 0.00	\$ 702.97
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LIFETIME 2060 SEP ACCT-R5	\$ 0.00	\$ 648.94
	Virtus	Registered Investment Company Virtus Emerg Mkts Opps A Fund	\$ 0.00	\$ 65,309.34
	Participant Loans	Range of Interest Rates Rates Range From 4.25% To 10.50%	\$ 0.00	\$ 764,509.00



Department of the Treasury
Internal Revenue Service
OGDEN, UT 84201-0073

29055-291-11561-4 TE

341134300

Date of this notice: **NOV. 17, 2014**

Taxpayer Identifying Number:

34-1134300Form: **5500/8955-SSA**Tax Period: **MAY 31, 2014**Plan Number: **001**

For assistance you may call us at:

1-877-829-5500Or you may write to us at the
address shown at the left.

001126.351021.268291.10003 1 MB 0.435 373



ROHRER CORPORATION
PO BOX 1009
WADSWORTH

OH 44282-1009

001126

APPLICATION FOR EXTENSION OF TIME TO FILE CERTAIN EMPLOYEE PLAN RETURNS

We received your Form 5558, Application for Extension of Time to File Certain Employee Plan Returns, for the return (form), plan number, and tax period identified above. The due date to file your return is extended to **MAR. 16, 2015**.

Do not attach a copy of this notice to your return. This notice should be kept with your records.

Disregard this notice if you have already filed your return (form) for the plan number and tax period identified above.

Additional Information

- Visit www.irs.gov/cp216f.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- For Employee Plan information, visit <http://www.irs.gov/Retirement-Plans>.
- If a tax practitioner or someone else prepared your return, you may want to give them a copy of this notice. (If you have a power of attorney on file with us, a copy has been sent to him/her automatically.)

If you need assistance, please don't hesitate to contact us.