

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>11/01/2013</u> and ending <u>10/31/2014</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>SPECTERA, INC. PENSION PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>SPECTERA, INC.</u> <u>LIBERTY 6, SUITE 200</u> <u>6220 OLD DOBBIN LANE</u> <u>COLUMBIA, MD 21045-5861</u>	1c Effective date of plan <u>07/15/1971</u>	2b Employer Identification Number (EIN) <u>52-1260282</u>
	2c Sponsor's telephone number <u>443-896-0418</u>	2d Business code (see instructions) <u>621320</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	<u>06/09/2015</u>	<u>DAVID E. STRAUSS</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	212
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	170
b Retired or separated participants receiving benefits		6b	6
c Other retired or separated participants entitled to future benefits.....		6c	46
d Subtotal. Add lines 6a , 6b , and 6c		6d	222
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	2
f Total. Add lines 6d and 6e		6f	224
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	5
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☐ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 11/01/2013 and ending 10/31/2014

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

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

A Name of plan <u>SPECTERA, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>SPECTERA, INC.</u>	D Employer Identification Number (EIN) <u>52-1260282</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>11</u> Day <u>01</u> Year <u>2013</u>	
2 Assets:	
a Market value	2a <u>4983513</u>
b Actuarial value	2b <u>4983513</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>6</u> <u>310441</u>
b For terminated vested participants.....	3b <u>48</u> <u>482002</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>95943</u>
(2) Vested benefits	3c(2) <u>2650865</u>
(3) Total active.....	3c(3) <u>158</u> <u>2746808</u>
d Total.....	3d <u>212</u> <u>3539251</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.46</u> %
6 Target normal cost	6 <u>282733</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>04/21/2015</u>
	Signature of actuary	Date
<u>MATT AVERY</u>	Type or print name of actuary	<u>14-07246</u>
		Most recent enrollment number
<u>FIDELITY INVESTMENTS</u>	Firm name	<u>312-239-9101</u>
		Telephone number (including area code)
<u>311 S WACKER DRIVE, SUITE 1400</u> <u>CHICAGO, IL 60606</u>	Address of the firm	

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	477582	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	477582	0
10 Interest on line 9 using prior year's actual return of <u>16.23</u> %	77512	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		573823
b Interest on (a) using prior year's effective interest rate of <u>7.15</u> % except as otherwise provided (see instructions)		41028
c Total available at beginning of current plan year to add to prefunding balance		614851
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	555094	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	125.12 %
15 Adjusted funding target attainment percentage	15	140.80 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	132.97 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12/05/2013	2713				
02/11/2014	100000				
05/07/2014	100000				
08/08/2014	100000				
11/06/2014	100000				
			Totals ►	18(b)	402713
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	386969
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

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

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

21 Discount rate:			
a Segment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	282733
b Excess assets, if applicable, but not greater than line 31a		31b	282733
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment.....	0		0
b Waiver amortization installment	0		0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...		34	0
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....		36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	386969
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	386969
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

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

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

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
For calendar plan year 2013 or fiscal plan year beginning <u>11/01/2013</u> and ending <u>10/31/2014</u>		
A Name of plan <u>SPECTERA, INC. PENSION PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SPECTERA, INC.</u>		D Employer Identification Number (EIN) <u>52-1260282</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	2713	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	150000	100000
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)	1988	1656
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	349622	255763
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(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)	4482581	4929114
(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	4986904	5286533

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	2713	0
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	2713	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	4984191	5286533
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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)	402713	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		402713
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	22	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		22
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	166904	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		166904
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		273031
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		842670

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	540328	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		540328
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total	2j		540328

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		302342
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☐ Yes ☒ No

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

(1) Name: **BAKER TILLY VIRCHOW KRAUSE, LLP**

(2) EIN: **39-0859910**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
4d		X	
e Was this plan covered by a fidelity bond?	X		25000000
4e	X		25000000
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	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	X		
4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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 11/01/2013 and ending 10/31/2014

A Name of plan <u>SPECTERA, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SPECTERA, INC.</u>	D Employer Identification Number (EIN) <u>52-1260282</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>52-1260282</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	<u>8</u>

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

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

Part III	Amendments
-----------------	-------------------

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

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

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

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): _____

SPECTERA, INC. PENSION PLAN
COLUMBIA, MD

Employer ID No: 52-1260282
Plan No: 001

FINANCIAL STATEMENTS

Including Independent Auditors' Report

As of October 31, 2014 and 2013
and for the Year Ended October 31, 2014

Spectera, Inc. Pension Plan

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Note: Supplemental schedules required by the Employee Retirement Income Security Act of 1974 not included as part of these statements are not applicable to the Spectera, Inc. Pension Plan.



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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of
Spectera, Inc. Pension Plan
Minnetonka, Minnesota

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Spectera, Inc. Pension Plan (the "Plan"), which comprise the statement of net assets available for benefits as of October 31, 2014, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these 2014 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, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2014 financial statements.

Basis for Disclaimer of Opinion on the 2014 Financial Statements

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Note 3, which was certified by Fidelity Management Trust Company, the Trustee of the Plan, except for comparing such information with the related information included in the 2014 financial statements. We have been informed by the Plan administrator that the Trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the Trustee, as of and for the year ended October 31, 2014, that the information provided to the Plan administrator by the Trustee is complete and accurate.

Disclaimer of Opinion on the 2014 Financial Statements

Because of the significance of the matter described in the Basis for Disclaimer of Opinion on the 2014 Financial Statements paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2014 financial statements. Accordingly, we do not express an opinion on the 2014 financial statements.

Other Matter - Supplemental Schedules and Report on 2013 Financial Statements

The supplemental schedules of assets (held at end of year) as of October 31, 2014, and reportable transactions for the year then ended are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion on the 2014 Financial Statements paragraph, we do not express an opinion on these supplemental schedules.

We have audited the accompanying statement of net assets available for benefits of the Plan as of October 31, 2013, and in our report dated May 22, 2014, we expressed our opinion that such financial statement presents fairly in all material respects the net assets available for benefits of the Plan as of October 31, 2013 in accordance with accounting principles generally accepted in the United States of America.

Report on Form and Content in Compliance with Department of Labor's Rules and Regulations

The form and content of the information included in the 2014 financial statements and supplemental schedules, other than that derived from the information certified by the Trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Baker Tilly Virchow Krause, LLP

Minneapolis, Minnesota
May 28, 2015

Spectera, Inc. Pension Plan

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS As of October 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash	\$ -	\$ 2,713
Investments – at fair value		
Mutual funds	4,929,114	4,482,581
Cash equivalents	255,763	349,622
Receivables		
Employer contributions	100,000	150,000
Interest and dividends	<u>1,656</u>	<u>1,988</u>
TOTAL ASSETS	<u>5,286,533</u>	<u>4,986,904</u>
LIABILITIES		
Taxes Payable	<u>-</u>	<u>2,713</u>
TOTAL LIABILITIES	<u>-</u>	<u>2,713</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 5,286,533</u>	<u>\$ 4,984,191</u>

See accompanying notes to financial statements.

Spectera, Inc. Pension Plan

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS For the Year Ended October 31, 2014

ADDITIONS

Additions to net assets attributed to

Investment income

Net appreciation in fair value of investments \$ 273,031

Interest and dividends income 166,926

Employer contributions 402,713

Total additions 842,670

DEDUCTIONS

Deductions from net assets attributed to

Benefits paid to participants

540,328

Total deductions 540,328

NET INCREASE

302,342

NET ASSETS AVAILABLE FOR BENEFITS

Beginning of year 4,984,191

End of year \$ 5,286,533

Spectera, Inc. Pension Plan

NOTES TO FINANCIAL STATEMENTS

As of October 31, 2014 and 2013 and for the Year Ended October 31, 2014

NOTE 1 – Description of the Plan

The following description of the Spectera, Inc. Pension Plan ("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 non-contributory, defined benefit pension plan established for the benefit of eligible employees of Spectera, Inc. ("the Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan provides retirement benefits for substantially all union employees of the United Optical and Crown Optical divisions of the Company.

Effective October 31, 2014, the Plan was frozen to new participation for new, rehired, or transferred participants.

Funding Policy

All contributions under the Plan are made by the Company. The Company's funding policy is to make cash contributions to the Plan in amounts as determined by the Plan's independent actuary. The funding policy contribution is calculated as the minimum contribution required by ERISA for the applicable plan year. The Plan funding exceeded minimum contributions required by ERISA for the year ended October 31, 2014.

Pension Benefits

Participants are fully vested upon the earlier of being employed on the date of their normal retirement age, or having completed five or more years of credited service, as defined by the Plan. If participants terminate before completing five years of credited service, they forfeit the right to receive pension benefits upon retirement.

The benefit formula by which the monthly retirement benefit for participants is determined is the sum of (a) and (b) below; however, the minimum monthly retirement benefit is \$20 (prior to the election of an optional form of benefit):

- a. The amount of monthly retirement benefit accrued under any of the three prior plans as of October 31, 1989, in accordance with its terms through that date.
- b. The sum of (1) and (2), multiplied by (3), as follows:
 1. 0.7% of his/her final average monthly compensation up to \$833
 2. 1.35% of his/her final average monthly compensation in excess of \$833
 3. His/her years of credited service after November 1, 1989

The benefit formula stated above is used to determine the accrued single-life monthly pension payable to a participant who is not married.

Spectera, Inc. Pension Plan

NOTES TO FINANCIAL STATEMENTS

As of October 31, 2014 and 2013 and for the Year Ended October 31, 2014

NOTE 1 – Description of the Plan (cont.)

Participants who terminate employment with the employer and all affiliated companies at or after their normal retirement date are eligible to receive a normal retirement pension. Participants who terminate employment prior to their normal retirement date and after attainment of age 55 and completion of at least 10 years of credited service are eligible to receive an early retirement pension. Participants who terminate employment other than by reasons of death or disability after they have completed five years of credited service, but prior to their normal retirement date are eligible to receive a deferred vested pension at age 65. However, participants eligible for a deferred vested pension may elect to commence benefits before their normal retirement date. If a participant elects to commence the deferred vested pension after attainment of age 55 (but before the participant's normal retirement date), the pension will be reduced for early commencement like an early retirement pension. If a participant elects to commence the deferred vested pension before age 55, the pension will be actuarially reduced for early commencement. Participants may elect to receive their pension benefits in the form of a single-life annuity, qualified joint and survivor annuity, a nonqualified joint and survivor annuity, or in a lump-sum settlement, all with spousal consent if married. The monthly amount of each participant's pension will be the amount of their accrued benefit determined as of the date the first payment of the pension is made.

The Plan also provides for death and disability benefits. If a participant who has an eligible spouse and who has completed five years of credited service dies prior to his/her normal retirement age, a reduced monthly death benefit is paid to the employee's spouse. Active participants who become totally disabled and have accrued at least 10 years of credited service receive monthly disability benefits that are equal to the normal retirement benefits they have accumulated as of the time they become disabled.

Administrative Expenses

The Plan's expenses are paid either by the Plan or the Company, as provided by the Plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statement of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation of fair value of investments presented in the accompanying statement of changes in net assets available for benefits.

Termination of Plan

Although it has not expressed any intention to do so, the Company has the right under the Plan, in certain circumstances, to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event that the Plan is terminated, the net assets of the Plan will be allocated for payment of plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations there under, and the Plan document.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination, subject to a statutory ceiling on the amount of an individual's monthly benefit.

Spectera, Inc. Pension Plan

NOTES TO FINANCIAL STATEMENTS

As of October 31, 2014 and 2013 and for the Year Ended October 31, 2014

NOTE 1 – Description of the Plan (cont.)

Whether all participants receive their benefits should the Plan be terminated at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits, the priority of those benefits to be paid, and the level and type of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guaranty while other benefits may not be provided for at all.

NOTE 2 - Summary of Significant Accounting Policies

Basis of Accounting and Use of Estimates

The accompanying financial statements have been prepared on the accrual basis of accounting. The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the Plan's management to use estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from these estimates.

Risks and Uncertainties

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

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

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. 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. Refer to Note 5 Fair Value of Financial Instruments for details on inputs, valuation techniques and fair value measurement level within the fair value hierarchy.

Net appreciation of investments included in the accompanying statement of changes in net assets available for benefits includes realized gains or losses from the sale of investments and unrealized appreciation or depreciation in the fair value of investments. Net unrealized appreciation or depreciation in the fair value of investments represents the net change in the fair value of the investments held during the period. The net realized gains or losses on the sale of investments represents the difference between the sale proceeds and the fair value of the investment as of the beginning of the period or the cost of the investment if purchased during the year.

Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on an accrual basis and dividends are recorded on the ex-dividend date.

Spectera, Inc. Pension Plan

NOTES TO FINANCIAL STATEMENTS

As of October 31, 2014 and 2013 and for the Year Ended October 31, 2014

NOTE 2 - Summary of Significant Accounting Policies (cont.)

Recent Accounting Pronouncements

There have been no recent accounting pronouncements.

Payment of Benefits

Benefits are recorded when paid.

NOTE 3 - Information Prepared and Certified by Trustee - Unaudited

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by Fidelity Management Trust Company ("the Trustee").

	<u>2014</u>
Statements of net assets available for benefits	
--investments at fair value:	
Mutual funds	\$ 4,929,114
Cash equivalents	255,763
 Statement of changes in net assets available for benefits:	
Investment income	
Net appreciation in fair value of investments	273,031
Interest and dividends	166,926

Note 4: All balances and investment information.

Supplemental schedule: All investment balances and information included in the Supplemental Form 5500, Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year).

Spectera, Inc. Pension Plan

NOTES TO FINANCIAL STATEMENTS

As of October 31, 2014 and 2013 and for the Year Ended October 31, 2014

NOTE 4 - Investments

The Plan's investments which exceeded 5% of net assets available for benefits as of October 31, 2014 and 2013 are as follows:

	2014	2013
MainStay Large Cap Growth Fund	\$ 788,760	\$ 747,683
Dodge & Cox Stock Fund	728,550	686,882
Dodge & Cox International Stock Fund	469,892	453,483
Artisan International Institutional Fund	467,175	447,990
PIMCO Low Duration Institutional Fund	460,817	418,184
PIMCO Total Return Institutional Fund	358,394	330,211
Metropolitan West Total Return Bond Fund	358,066	328,673
Fidelity Retirement Money Market Fund	*	349,341

* Investment did not exceed 5% of the Plan's net assets available for benefits.

During the year ended October 31, 2014, the Plan's investments (including gains and losses on investments bought, sold, and held during the year) appreciated in value as follows:

Mutual Funds	\$ 273,031
--------------	------------

NOTE 5 - Fair Value of Financial Instruments

The Plan follows U.S. GAAP for measuring, reporting, and disclosing fair value. These standards apply to all assets that are measured, reported, and/or disclosed on a fair value basis.

As defined in the accounting standards, 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. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Assets and liabilities measured, reported and/or disclosed at fair value will be classified and disclosed in one of the following three categories:

Level 1 - Unadjusted quoted prices for identical assets in active markets that the Plan can access.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly.

Level 3 - Unobservable inputs for the asset.

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.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at October 31, 2014 and 2013.

Mutual funds: Valued at the daily closing price reported by the fund.

Money market funds: Valued at amortized cost which approximates fair value.

Spectera, Inc. Pension Plan

NOTES TO FINANCIAL STATEMENTS

As of October 31, 2014 and 2013 and for the Year Ended October 31, 2014

NOTE 5 - Fair Value of Financial Instruments (cont.)

The Company is responsible for the determination of fair value. Accordingly, the Company performs periodic analysis on the prices received from the Trustee used to determine whether the prices are reasonable estimates of fair value. As a result of these reviews, the Company has not historically adjusted the prices obtained from the Trustee. The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Company believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The table below presents the balances of assets measured at fair value on a recurring basis by level within the hierarchy.

	October 31, 2014			
	Total	Level 1	Level 2	Level 3
Money Market Funds	\$ 255,763	\$ 255,763	\$ -	\$ -
Mutual Funds:				
Large Cap	1,517,310	1,517,310	-	-
Mid Cap	520,714	520,714	-	-
Small Cap	209,131	209,131	-	-
Fixed Income	1,536,122	1,536,122	-	-
International	937,067	937,067	-	-
Other	208,770	208,770	-	-
Total Mutual Funds	4,929,114	4,929,114	-	-
Total Investments	\$ 5,184,877	\$ 5,184,877	\$ -	\$ -
	October 31, 2013			
	Total	Level 1	Level 2	Level 3
Money Market Funds	\$ 349,622	\$ 349,622	\$ -	\$ -
Mutual Funds:				
Large Cap	1,434,565	1,434,565	-	-
Mid Cap	486,460	486,460	-	-
Small Cap	196,685	196,685	-	-
Fixed Income	1,266,028	1,266,028	-	-
International	901,473	901,473	-	-
Other	197,370	197,370	-	-
Total Mutual Funds	4,482,581	4,482,581	-	-
Total Investments	\$ 4,832,203	\$ 4,832,203	\$ -	\$ -

Spectera, Inc. Pension Plan

NOTES TO FINANCIAL STATEMENTS

As of October 31, 2014 and 2013 and for the Year Ended October 31, 2014

NOTE 6 – Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to service rendered by employees as of the valuation date. Accumulated plan benefits include benefits expected to be paid to (1) retired or terminated employees or their beneficiaries, (2) beneficiaries of employees who have died, and (3) present employees or their beneficiaries. The actuarial present value of accumulated plan benefits is determined by the Actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The actuarial present value of accumulated plan benefits as of October 31, 2014 and 2013, is as follows:

	2014	2013
Vested benefits:		
Participants currently receiving payments	\$ 458,024	\$ 310,654
Participants entitled to deferred benefits	532,868	511,966
Other participants	2,989,778	2,813,119
Total Vested Benefits	<u>3,980,670</u>	<u>3,635,739</u>
Nonvested benefits	<u>160,831</u>	<u>101,195</u>
Total Actuarial Present Value of Accumulated Plan Benefits	<u>\$ 4,141,501</u>	<u>\$ 3,736,934</u>

The changes in the actuarial present value of the Plan's accumulated plan benefits for the year ended October 31, 2014, are as follows:

Actuarial Present Value of Accumulated Plan Benefits as of October 31, 2013	<u>\$ 3,736,934</u>
Increase (decrease) due to:	
Benefits accumulated	527,856
Benefits paid	(540,328)
Assumption changes	209,033
Interest due to the decrease in the discount period	208,006
Net Increase During the Year	<u>404,567</u>
Actuarial Present Value of Accumulated Plan Benefits as of October 31, 2014	<u>\$ 4,141,501</u>

Spectera, Inc. Pension Plan

NOTES TO FINANCIAL STATEMENTS

As of October 31, 2014 and 2013 and for the Year Ended October 31, 2014

NOTE 6 – Actuarial Present Value of Accumulated Plan Benefits (cont.)

The significant actuarial assumptions used in the October 31, 2014 and 2013, valuations were as follows:

Mortality: In 2014, Blue Collar Mortality Table with MP-2014 Projection Scale. In 2013, RP-2000 Mortality Table with generational projection. The impact of the change in mortality tables used was an increase in the accumulated plan benefits of \$209,033.

Retirement age: Average retirement age of 65.

Investment return: 6.0% per annum.

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

NOTE 7 – Party-in-interest

The Plan pays various fees to the Trustee, including recordkeeping and investment management fees. These transactions are exempt party-in-interest transactions.

NOTE 8 - Tax Status

The Internal Revenue Service (IRS) has determined and informed the Company by a letter, dated January 9, 2014, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code (“the Code”). Although the Plan has been amended since receiving the determination letter, the Company believes the Plan is currently designed in compliance with the applicable requirements of the Code. Therefore, no provision for income taxes has been included in the Plan’s financial statements.

U.S. GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Company has analyzed the tax positions taken by the Plan, and has concluded that as of October 31, 2014 and 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Company believes the Plan is no longer subject to income tax examinations for years prior to 2011.

NOTE 9 - Subsequent Events

The Plan has evaluated subsequent events through May 28, 2015, which is the date that the financial statements were approved and available to be issued, for events requiring recording or disclosure in the Plan’s financial statements.

SUPPLEMENTAL INFORMATION

Spectera, Inc. Pension Plan

SCHEDULE H, LINE 4I, SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Plan 001

EIN 52-1260282

As of October 31, 2014

(a)	(b) Identity of Issue, 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
	Shares of an Investment Company			
		Cash Equivalents:		
*		Fidelity Retirement Money Market Fund	\$ 255,763	\$ 255,763
		Mutual Funds:		
		MainStay Large Cap Growth Fund	656,734	788,760
		Dodge & Cox Stock Fund	598,856	728,550
		Dodge & Cox International Stock Fund	405,892	469,892
		Artisan International Institutional Fund	420,129	467,175
		PIMCO Low Duration Institutional Fund	456,045	460,817
		PIMCO Total Return Institutional Fund	348,384	358,394
		Metropolitan West Total Return Bond Fund	345,668	358,066
		Hartford Midcap Fund	225,998	260,820
		Columbia Acorn Fund	248,064	259,894
		T. Rowe Price Small-Cap Stock Fund	186,330	209,131
		Deutsche Real Estate Securities Fund	175,078	208,770
		Templeton Global Bond Fund	197,142	205,388
		Franklin High Income Fund	154,978	153,457
			<u>4,419,298</u>	<u>4,929,114</u>
			<u>\$ 4,675,061</u>	<u>\$ 5,184,877</u>

* Represents party-in-interest

Spectera, Inc. Pension Plan

SCHEDULE H, LINE 4J - SCHEDULE OF REPORTABLE TRANSACTIONS

Plan 001

EIN 52-1260282

For the Year Ended October 31, 2014

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
(i) Individual transactions greater than 5% Fidelity Retirement Money Market Fund	Money Market fund	\$ 293,439	\$ -	N/A	N/A	\$ 293,439	\$ 293,439	\$ -
(iii) Series of transactions greater than 5% Fidelity Retirement Money Market Fund	Money Market fund	557,277	-	N/A	N/A	557,277	557,277	-
Fidelity Retirement Money Market Fund	Money Market fund	-	650,853	N/A	N/A	650,853	650,853	-

2013 Form 5500 Schedule SB Attachments

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

Spectera, Inc.

EIN:52-1260282

Spectera, Inc. Pension Plan

Plan Number: 001

For Plan Year November 1, 2013

Actuarial Assumptions and Methods

Interest Rate for PPA funding liability and normal cost for the minimum required contribution: Segment rates provided by MAP-21. 4.94% for the first 5 years, 6.15% for the next 15 years, and 6.76% thereafter. (previously, 5.54% for the first 5 years, 6.85% for the next 15 years and 7.52% after that).

Salary Scale: 4.50% (previously 2.50% in the current year and 4.50% thereafter)

Increase in Social Security Taxable Wage Base: Not Applicable.

Administrative Expenses: \$0 (no expenses are paid out of Plan assets)

Mortality:

ERISA: IRS 2013 Static Mortality Table using separate tables for annuitants and non-annuitants (previously IRS 2012 Static Mortality Table). These tables include future mortality improvement of 7 years for annuitants and 15 years for non-annuitants.

Disability Mortality: Same as healthy.

Retirement Rates: Assumed that participants will retire at normal retirement date.

Termination Rates: Rates varying by age and sex. Sample rates are shown below:

Attained Age	Males	Females
20	7.4%	12.4%
25	4.9%	7.4%
30	3.4%	4.9%
35	2.4%	3.4%
40	1.3%	2.4%
45	0.7%	1.3%
50	0.0%	0.7%
55	0.0%	0.0%
60+	0.0%	0.0%

Disability Rates: Wyatt 1985 Disability Study Class 1 unisex rates.

Marital Status: 80% of active males and 60% of active females are assumed married, with females 3 years younger than males. 60% of terminated vested employees are assumed married, with females 3 years younger than males.

2013 Form 5500 Schedule SB Attachments

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

Spectera, Inc.

EIN:52-1260282

Spectera, Inc. Pension Plan

Plan Number: 001

For Plan Year November 1, 2013

Actuarial Assumptions and Methods (continued)

Maximum Benefit: \$205,000 for 2013.

Maximum Salary: \$255,000 for 2013.

Form of Payment: It has been assumed benefits will be paid to 50% of participants in the normal annuity form and 50% of participants are assumed to elect a lump sum. To the extent optional forms of payment are elected and conversions are determined under an actuarial basis, which differs from the basis funded in the valuation, gains or losses will occur. These gains or losses will be recognized through the routine application of the actuarial cost method.

Data Assumptions: None.

Census Date/Measurement Date: The census date and measurement date for the funding results are November 1, 2013.

Actuarial Value of Plan Assets for Funding Purposes: The actuarial value of assets is equal to the market value of assets (including discounted employer contributions receivable) on the valuation date.

Actuarial Cost Method: The unit credit cost method is used for ERISA funding target (FT) purposes. Under this method, accrued pension benefits are determined for all eligible active participants. These benefits reflect service, salary and negotiated benefit increases to date. The liability is then equal to the present value of all benefits (PVAB) for inactive participants plus the PVAB for active participants.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings, or negotiated benefit increases, to date in both cases. The total normal cost is based upon the sum of the individual normal costs. The target normal cost for funding is equal to the total normal cost plus assumed administrative expenses expected to be paid from the trust.

2013 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Summary of Plan Provisions
Spectera, Inc.
Spectera, Inc. Pension Plan
For Plan Year November 1, 2013

EIN:52-1260282
Plan Number: 001

Plan Provisions

Name of Plan: Spectera, Inc. Pension Plan.

Employer Identification Number / Plan Number: 52-1260282/001.

Effective Date: November 1, 1989. Effective date of most recent amendment, January 1, 2013.

Covered Employees: Must complete 1,000 hours of Service in any Plan Year or within the 12 month period following the date of hire. If any such employee is represented by a collective bargaining agent, the collective bargaining agreement must provide for participation in this Plan or the employee cannot be covered by another pension plan

Participation Date: First day of the month after becoming an eligible Covered Employee.

Definitions:

Service: Equal to the number of months (rounded up to the next month) from the participant's date of hire to the current date divided by 12.

Monthly Plan Compensation: One-twelfth of the total earnings from the Employer during the immediately preceding Plan Year.

Final Average Monthly Compensation: The average of Monthly Plan Compensation over the five Plan Years during the ten years immediately preceding the Plan Year which produces the highest average.

Normal retirement date (NRD): The last day of the month which contains the participant's 65th birthday.

Accrued Single Life Monthly Pension: Equal to the sum of (a) and (b):

- a) The amount of the accrued pension as of October 31, 1989 under any of the prior three plans
- b) The product of (1) and (2):
 - 1) The sum of 0.7% of Final Average Monthly Compensation and 0.65% of any Final Average Monthly Compensation in excess of \$833.33.
 - 2) Service in the period starting with November 1, 1989 and ending on such given date.

2013 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Summary of Plan Provisions
Spectera, Inc.
Spectera, Inc. Pension Plan
For Plan Year November 1, 2013

EIN:52-1260282
Plan Number: 001

Plan Provisions (continued)

Eligibility for Benefits:

Normal retirement: Retirement on NRD.

Early retirement: Optional retirement - Age 55 and 10 years of Service.

Postponed retirement: Retirement after NRD.

Deferred vested: Terminations for reasons other than death, disability or retirement after completing five years of Service.

Pre-retirement surviving spouse benefit: Death of a married participant who has completed at least 5 years of Service.

Disability: 10 years of Service and receiving a Social Security disability pension.

Monthly Benefits Paid Upon the Following Events:

Normal retirement: Accrued Monthly Pension determined as of NRD.

Early retirement: Accrued Monthly Pension determined as of the termination date, reduced 2/3 of 1% for each month the benefit commencement precedes the participant's NRD for ages 62 to 65 and 1/3 of 1% for ages 55 to 62.

Postponed retirement: Accrued Monthly Pension determined as of actual retirement date, but not less than actuarial equivalent benefit payable at NRD.

Termination with deferred vested benefit: Accrued Monthly Pension determined as of the termination date, reduced 2/3 of 1% for each month the benefit commencement precedes the participant's NRD for ages 62 to 65, 1/3 of 1% for ages 55 to 62 and on an actuarially equivalent basis from date of commencement to age 55.

Death with pre-retirement surviving spouse benefit: The survivor portion of the 50% joint and survivor annuity based upon the participant's Accrued Monthly Pension at the date of death. Monthly pre-retirement spouse benefit is payable to the spouse at the later of the date of death of the participant or the participant's 55th birthday.

Disability: Equal to the Accrued Monthly Pension as of the date of disability.

2013 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Summary of Plan Provisions
Spectera, Inc.
Spectera, Inc. Pension Plan
For Plan Year November 1, 2013

EIN:52-1260282
Plan Number: 001

Plan Provisions (continued)

Forms of Payment:

Normal form (single participants): Single life annuity.

Normal form (married participants): Actuarially reduced 50% joint and survivor annuity with spouse as beneficiary.

Optional forms: Participants who retire under the plan may elect a life annuity, 50% joint and survivor annuity, 75% joint and survivor annuity or a lump sum distribution.

Actuarial Equivalence: Interest of 7% per year with mortality determined using the Unisex Pension 1984 Mortality Table, unrated for the participant and set back three years for the designated beneficiary.

Prior Plan Provisions: The accrued pensions under the prior plans continue to be payable under the applicable provisions of the prior plans.

Maximum on Benefits and Pay: All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

Future Plan Changes: No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions.

2013 Form 5500 Schedule SB Attachments
Schedule SB, line 26 – Schedule of Active Participant Data
Spectera, Inc.
Spectera, Inc. Pension Plan
For Plan Year November 1, 2013

EIN:52-1260282
Plan Number: 001

Age and Service Distribution of Active Members^{1,2}

Attained Age	Completed Years of Service on 11/01/2013							Total
	<1	1-4	5-9	10-14	15-19	20-24	25+	
Under 25								
Number		7						7
Average Pay								
25-29								
Number		14	5					19
Average Pay								
30-34								
Number		4	6	3				13
Average Pay								
35-39								
Number		1	2	3				6
Average Pay								
40-44								
Number		3	7	4	1	1		16
Average Pay								
45-49								
Number		1	7	4		1		13
Average Pay								
50-54								
Number		4	5	12	3	1		25
Average Pay								31,943
55-59								
Number		6	9	4		3		22
Average Pay								34,577
60-64								
Number		1	8	1		4		14
Average Pay								
65-69								
Number			3	1		1		5
Average Pay								
Over 69								
Number						3		3
Average Pay								
Total								
Number		41	52	32	4	14		143
Average Pay		29,621	29,505	33,207				31,623

¹ Values do not reflect the 15 transfer participants.

² Average pay is not shown for subsets with fewer than 20 participants.

Spectera, Inc. Pension Plan

SCHEDULE H, LINE 4I, SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Plan 001

EIN 52-1260282

As of October 31, 2014

(a)	(b) Identity of Issue, 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
	Shares of an Investment Company			
		Cash Equivalents:		
*		Fidelity Retirement Money Market Fund	\$ 255,763	\$ 255,763
		Mutual Funds:		
		MainStay Large Cap Growth Fund	656,734	788,760
		Dodge & Cox Stock Fund	598,856	728,550
		Dodge & Cox International Stock Fund	405,892	469,892
		Artisan International Institutional Fund	420,129	467,175
		PIMCO Low Duration Institutional Fund	456,045	460,817
		PIMCO Total Return Institutional Fund	348,384	358,394
		Metropolitan West Total Return Bond Fund	345,668	358,066
		Hartford Midcap Fund	225,998	260,820
		Columbia Acorn Fund	248,064	259,894
		T. Rowe Price Small-Cap Stock Fund	186,330	209,131
		Deutsche Real Estate Securities Fund	175,078	208,770
		Templeton Global Bond Fund	197,142	205,388
		Franklin High Income Fund	154,978	153,457
			<u>4,419,298</u>	<u>4,929,114</u>
			<u>\$ 4,675,061</u>	<u>\$ 5,184,877</u>

* Represents party-in-interest

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 11/01/2013 and ending 10/31/2014

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

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

A Name of plan SPECTERA, INC. PENSION PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF SPECTERA, INC.	D Employer Identification Number (EIN) 52-1260282	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500		

Part I Basic Information			
1 Enter the valuation date: Month <u>11</u> Day <u>01</u> Year <u>2013</u>			
2 Assets:			
a Market value	2a	4983513	
b Actuarial value	2b	4983513	
3 Funding target/participant count breakdown:			
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	6	310441
b For terminated vested participants	3b	48	482002
c For active participants:			
(1) Non-vested benefits	3c(1)		95943
(2) Vested benefits	3c(2)		2650865
(3) Total active	3c(3)	158	2746808
d Total	3d	212	3539251
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	6.46 %	
6 Target normal cost	6	282733	

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

SIGN HERE	 Signature of actuary	4/21/2015 Date
MATT AVERY Type or print name of actuary		14-07246 Most recent enrollment number
FIDELITY INVESTMENTS Firm name		(312) 239-9101 Telephone number (including area code)
311 S WACKER DRIVE, SUITE 1400, CHICAGO IL, 60606 Address of the firm		

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	477582	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	477582	0
10	Interest on line 9 using prior year's actual return of <u>16.23</u> %	77512	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		573823
b	Interest on (a) using prior year's effective interest rate of <u>7.15</u> % except as otherwise provided (see instructions)		41028
c	Total available at beginning of current plan year to add to prefunding balance		614851
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	555094	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	125.12 %
15	Adjusted funding target attainment percentage	15	140.80 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	132.97 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12-05-2013	2713				
02-11-2014	100000				
05-07-2014	100000				
08-08-2014	100000				
11-06-2014	100000				
			Totals ►	18(b)	402713
				18(c)	0

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

a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	386969

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

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

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

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.94 %	2nd segment: 6.15 %	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	282733	
b Excess assets, if applicable, but not greater than line 31a	31b	282733	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	386969	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	386969	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

2013 Form 5500 Schedule SB Attachments

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

Spectera, Inc.

EIN:52-1260282

Spectera, Inc. Pension Plan

Plan Number: 001

For Plan Year November 1, 2013

All participants are assumed to retire on their normal retirement date (age 65). The average retirement age for the Spectera, Inc. Pension Plan is 65.

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

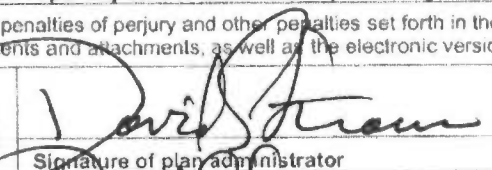
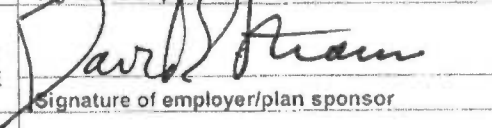
This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **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****Part I Annual Report Identification Information**For calendar plan year 2013 or fiscal plan year beginning 11/01/2013 and ending 10/31/2014

- 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 Spectera, Inc. Pension Plan**1b** Three-digit plan number (PN) ▶ 001**1c** Effective date of plan 07/15/1971**2a** Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)
Spectera, Inc.Liberty 6, Suite 200
6220 Old Dobbin Lane
ColumbiaMD 21045-5861**2b** Employer identification number (EIN)
52-1260282**2c** Sponsor's telephone number
(443) 896-0418**2d** Business code (see instructions)
621320**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		<u>6-4-15</u>	David E. Strauss
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		<u>6-4-15</u>	David E. Strauss
	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 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 212
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 170
b Retired or separated participants receiving benefits	6b 6
c Other retired or separated participants entitled to future benefits	6c 46
d Subtotal. Add lines 6a, 6b, and 6c.	6d 222
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 2
f Total. Add lines 6d and 6e.	6f 224
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 5
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1G 3H	
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) <table style="width: 100%;"> <tr><td>(1)</td><td>☐</td><td>Insurance</td></tr> <tr><td>(2)</td><td>☐</td><td>Code section 412(e)(3) insurance contracts</td></tr> <tr><td>(3)</td><td>☒</td><td>Trust</td></tr> <tr><td>(4)</td><td>☐</td><td>General assets of the sponsor</td></tr> </table>	(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) <table style="width: 100%;"> <tr><td>(1)</td><td>☐</td><td>Insurance</td></tr> <tr><td>(2)</td><td>☐</td><td>Code section 412(e)(3) insurance contracts</td></tr> <tr><td>(3)</td><td>☒</td><td>Trust</td></tr> <tr><td>(4)</td><td>☐</td><td>General assets of the sponsor</td></tr> </table>	(1)	☐	Insurance	(2)	☐	Code section 412(e)(3) insurance contracts	(3)	☒	Trust	(4)	☐	General assets of the sponsor			
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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 <table style="width: 100%;"> <tr><td>(1)</td><td>☒</td><td>R (Retirement Plan Information)</td></tr> <tr><td>(2)</td><td>☐</td><td>MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</td></tr> <tr><td>(3)</td><td>☒</td><td>SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</td></tr> </table>	(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 <table style="width: 100%;"> <tr><td>(1)</td><td>☒</td><td>H (Financial Information)</td></tr> <tr><td>(2)</td><td>☐</td><td>I (Financial Information - Small Plan)</td></tr> <tr><td>(3)</td><td>☐</td><td>A (Insurance Information)</td></tr> <tr><td>(4)</td><td>☐</td><td>C (Service Provider Information)</td></tr> <tr><td>(5)</td><td>☐</td><td>D (DFE/Participating Plan Information)</td></tr> <tr><td>(6)</td><td>☐</td><td>G (Financial Transaction Schedules)</td></tr> </table>	(1)	☒	H (Financial Information)	(2)	☐	I (Financial Information - Small Plan)	(3)	☐	A (Insurance Information)	(4)	☐	C (Service Provider Information)	(5)	☐	D (DFE/Participating Plan Information)	(6)	☐	G (Financial Transaction Schedules)
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Spectera, Inc. Pension Plan

SCHEDULE H, LINE 4J - SCHEDULE OF REPORTABLE TRANSACTIONS

Plan 001

EIN 52-1260282

For the Year Ended October 31, 2014

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
(i) Individual transactions greater than 5% Fidelity Retirement Money Market Fund	Money Market fund	\$ 293,439	\$ -	N/A	N/A	\$ 293,439	\$ 293,439	\$ -
(iii) Series of transactions greater than 5% Fidelity Retirement Money Market Fund Fidelity Retirement Money Market Fund	Money Market fund Money Market fund	557,277 -	- 650,853	N/A N/A	N/A N/A	557,277 650,853	557,277 650,853	- -

2013 Form 5500 Schedule SB Attachments
Schedule SB, Line 24 – Change in Actuarial Assumptions
Spectera, Inc.
Spectera, Inc. Pension Plan
For Plan Year November 1, 2013

EIN:52-1260282
Plan Number: 001

Salary Scale: Salary is assumed to increase 4.50% per year. The previous salary scale was 2.50% in the first year and 4.50% thereafter.