

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	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>09/01/2013</u> and ending <u>08/31/2014</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 FURUKAWA ROCK DRILL USA DEFINED BENEFIT PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">002</td> </tr> <tr> <td colspan="2">1c Effective date of plan 09/01/1957</td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) 34-1656244</td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number 330-673-5826</td> </tr> <tr> <td colspan="2">2d Business code (see instructions) 331200</td> </tr> </table>	1b Three-digit plan number (PN) ▶	002	1c Effective date of plan 09/01/1957		2b Employer Identification Number (EIN) 34-1656244		2c Sponsor's telephone number 330-673-5826		2d Business code (see instructions) 331200	
1b Three-digit plan number (PN) ▶	002										
1c Effective date of plan 09/01/1957											
2b Employer Identification Number (EIN) 34-1656244											
2c Sponsor's telephone number 330-673-5826											
2d Business code (see instructions) 331200											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) FURUKAWA ROCK DRILL USA PO BOX 807 705 LAKE STREET KENT, OH 44240-0017											

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.	06/10/2015	CAROLINE BRICHFORD
	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 FURUKAWA ROCK DRILL USA PO BOX 807 705 LAKE STREET KENT, OH 44240-0017		3b Administrator's EIN 34-1656244 3c Administrator's telephone number 330-673-5821
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 GOUGLER INDUSTRIES, INC.		4b EIN 34-1656244 4c PN 002
5 Total number of participants at the beginning of the plan year	5	329
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	39
b Retired or separated participants receiving benefits	6b	160
c Other retired or separated participants entitled to future benefits.....	6c	62
d Subtotal. Add lines 6a , 6b , and 6c	6d	261
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	69
f Total. Add lines 6d and 6e	6f	330
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 09/01/2013 and ending 08/31/2014

▶ **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>FURUKAWA ROCK DRILL USA DEFINED BENEFIT PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>FURUKAWA ROCK DRILL USA</u>	D Employer Identification Number (EIN) <u>34-1656244</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>09</u> Day <u>01</u> Year <u>2013</u>	
2 Assets:	
a Market value	2a <u>12077058</u>
b Actuarial value	2b <u>11990477</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>228</u> <u>10790455</u>
b For terminated vested participants.....	3b <u>63</u> <u>1148244</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>63993</u>
(2) Vested benefits	3c(2) <u>1315827</u>
(3) Total active.....	3c(3) <u>38</u> <u>1379820</u>
d Total.....	3d <u>329</u> <u>13318519</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>6.49</u> %
6 Target normal cost	6 <u>48623</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>06/08/2015</u>
Signature of actuary		Date
<u>NOEL D. JOHNSON, EA, FSA, MAAA</u>		<u>14-07394</u>
Type or print name of actuary		Most recent enrollment number
<u>GALLAGHER BENEFIT SERVICES, INC.</u>		<u>952-356-3860</u>
Firm name		Telephone number (including area code)
<u>3600 AMERICAN BLVD, WEST, SUITE 500</u> <u>BLOOMINGTON, MN 55431</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)	702519	66476
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)	702519	66476
10 Interest on line 9 using prior year's actual return of <u>7.97</u> %	77100	5640
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		10926
b Interest on (a) using prior year's effective interest rate of <u>6.81</u> % except as otherwise provided (see instructions)		744
c Total available at beginning of current plan year to add to prefunding balance		11670
d Portion of (c) to be added to prefunding balance		11670
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	779619	83786

Part III Funding Percentages		
14 Funding target attainment percentage	14	83.54 %
15 Adjusted funding target attainment percentage	15	83.54 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	85.10 %
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
09/12/2013	83502	0	04/15/2014	250000	0
10/31/2013	250000	0	04/21/2014	7104	0
12/12/2013	125000	0	05/13/2014	125000	0
01/13/2014	250000	0	06/17/2014	125000	0
01/22/2014	5846	0	07/14/2014	250000	0
03/14/2014	400000	0	09/14/2014	125000	0
			Totals ►	18(b) 3371452	18(c) 0
19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:					
a Contributions allocated toward unpaid minimum required contributions from prior years.				19a	0
b Contributions made to avoid restrictions adjusted to valuation date				19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date				19c	3187532
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 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)		
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9	Amount remaining (line 7 minus line 8)		
10	Interest on line 9 using prior year's actual return of _____%		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		
	b Interest on (a) using prior year's effective interest rate of _____% except as otherwise provided (see instructions)		
	c Total available at beginning of current plan year to add to prefunding balance		
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)		

Part III Funding Percentages			
14	Funding target attainment percentage	14	%
15	Adjusted funding target attainment percentage	15	%
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	%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/14/2014	250000	0			
12/14/2014	125000	0			
01/12/2015	300000	0			
03/17/2015	500000	0			
05/11/2015	200000	0			
			Totals ►	18(b)	18(c)

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
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

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

21 Discount rate:				
a Segment rates:	1st segment: 5.23%	2nd segment: 6.51%	3rd segment: 7.16 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 62
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	48623	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	2191447	732668	
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	781291	
	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	781291	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	3187532	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	2406241	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

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

For calendar plan year 2013 or fiscal plan year beginning 09/01/2013 and ending 08/31/2014

A Name of plan FURUKAWA ROCK DRILL USA DEFINED BENEFIT PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 FURUKAWA ROCK DRILL USA	D Employer Identification Number (EIN) 34-1656244

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

FIRSTMERIT PRIVATE BANK

P.O. BOX 3548
AKRON, OH 44309-3548

34-1339938

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	NONE	12950	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name: SETH PITASKY, EA, MAAA	b EIN: 22-2769024
c Position: ENROLLED ACTUARY	
d Address: 13680 CLEVELAND AVENUE NW UNIONTOWN, OH 44685	e Telephone: 330-644-2044

Explanation: FURUKAWA ROCK DRILL USA TERMINATED CONSULTING SERVICES WITH CBIZ RETIREMENT PLAN SERVICES AND HIRED GALLAGHER BENEFIT SERVICES, INC. NO DISPUTES OR MATTERS OF DISAGREEMENT CONCERNING THIS TERMINATION ARE OUTSTANDING.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 09/01/2013 and ending 08/31/2014		
A Name of plan FURUKAWA ROCK DRILL USA DEFINED BENEFIT PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 FURUKAWA ROCK DRILL USA	D Employer Identification Number (EIN) 34-1656244	

Part I	Asset and Liability Statement		
1	Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.		
	Assets	(a) Beginning of Year	(b) End of Year
a	Total noninterest-bearing cash	1a	
b	Receivables (less allowance for doubtful accounts):		
	(1) Employer contributions.....	1b(1)	0
	(2) Participant contributions.....	1b(2)	1500000
	(3) Other.....	1b(3)	31403
c	General investments:		
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	369759
	(2) U.S. Government securities	1c(2)	458302
	(3) Corporate debt instruments (other than employer securities):		
	(A) Preferred	1c(3)(A)	
	(B) All other.....	1c(3)(B)	1177192
	(4) Corporate stocks (other than employer securities):		
	(A) Preferred	1c(4)(A)	
	(B) Common.....	1c(4)(B)	3641762
	(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)	1147315
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	2705583
	(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	6825733	15791620

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	6825733	15791620
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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)	3440064	
(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)		3440064
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	89	
(B) U.S. Government securities	2b(1)(B)	18885	
(C) Corporate debt instruments	2b(1)(C)	80997	
(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)		99971
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	221233	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	73709	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		294942
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	4274681	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	4284748	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-10067
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	1277131	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		1277131

		(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)		156259
c Other income.....	2c		-137681
d Total income. Add all income amounts in column (b) and enter total.....	2d		5120619

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1324631	
(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)		1324631
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)	12950	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		12950
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1337581

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		3783038
l Transfers of assets:			
(1) To this plan.....	2l(1)		5182849
(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: MARTINET RECCHIA INC

(2) EIN: 34-1331802

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		500000
4e	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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 09/01/2013 and ending 08/31/2014

A Name of plan <u>FURUKAWA ROCK DRILL USA DEFINED BENEFIT PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>FURUKAWA ROCK DRILL USA</u>	D Employer Identification Number (EIN) <u>34-1656244</u>

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<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>34-6509682</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>0</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)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☒ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☒ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
 Stock: 0.0% 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): _____

**THE FURUKAWA ROCK DRILL USA
DEFINED BENEFITS PLAN
Financial Statements
And Supplemental Information**

For the Years Ended August 31, 2014 and 2013

THE FURUKAWA ROCK DRILL USA
DEFINED BENEFITS PLAN
FOR THE YEARS ENDED AUGUST 31, 2014 AND 2013

TABLE OF CONTENTS

	Page No.
INDEPENDENT AUDITORS' REPORT.....	1 - 2
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits August 31, 2014 and 2013.....	3
Statements of Changes in Net Assets Available for Benefits For the Years Ended August 31, 2014 and 2013.....	4
Statement of Accumulated Plan Benefits September 1, 2013.....	5
Statement of Changes in Accumulated Plan Benefits For the Year Ended September 1, 2013.....	6
Notes to the Financial Statements.....	7 - 15
SUPPLEMENTAL FINANCIAL INFORMATION	
Schedule H, Line 4i Schedule of Assets Held August 31, 2014.....	16 - 17
Schedule H, Line 4j Schedule of Reportable Transactions August 31, 2014.....	18

INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
The Furukawa Rock Drill USA
Defined Benefits Plan
Kent, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Furukawa Rock Drill USA Defined Benefits Plan, which comprise the statements of net assets available for benefits as of August 31, 2014 and 2013 and accumulated plan benefits as of September 1, 2013, and the related statements of changes in net assets available for benefits and of changes in accumulated plan benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 8, which was certified by First Merit Bank N.A., the trustee of the Plan, except for comparing the information with the related information included in the 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 years ended August 31, 2014 and 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedules of assets held and reportable transactions as of or for the years ended August 31, 2014 and 2013, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for 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 paragraph, we do not express an opinion on the supplemental schedules referred to above.

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

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

MARTINET RECCHIA INC

A handwritten signature in cursive script that reads "Martinet Recchia".

Willoughby, Ohio
March 20, 2015

THE FURUKAWA ROCK DRILL USA
DEFINED BENEFITS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
August 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Investments:		
Cash and cash equivalents	\$ 795,741	\$ 369,759
Corporate bonds	1,826,077	1,177,192
U.S. government securities	201,082	458,302
Mutual funds	2,705,584	1,147,315
Common stocks	<u>8,712,285</u>	<u>3,641,762</u>
Total investments	<u>14,240,769</u>	<u>6,794,330</u>
Receivables:		
Employer's contribution	-	152,113
Accrued interest	<u>50,852</u>	<u>31,403</u>
Total receivables	<u>50,852</u>	<u>183,516</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 14,291,621</u></u>	<u><u>\$ 6,977,846</u></u>

THE FURUKAWA ROCK DRILL USA
DEFINED BENEFITS PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended August 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ADDITIONS TO NET ASSETS		
Investment income:		
Interest	\$ 99,971	\$ 78,973
Dividends	294,942	139,992
Net appreciation in fair value of investments	1,424,157	296,493
Employer contributions	<u>1,787,951</u>	<u>608,456</u>
Total additions to net assets	<u>3,607,021</u>	<u>1,123,914</u>
DEDUCTIONS FROM NET ASSETS		
Trustee Fees	12,950	-
Benefits paid directly to participants	<u>1,278,735</u>	<u>802,213</u>
Total deductions from net assets	<u>1,291,685</u>	<u>802,213</u>
NET CHANGE	2,315,336	321,701
TRANSFER OF ASSETS		
Transfers into the Plan	<u>4,998,439</u>	<u>-</u>
TOTAL INCREASE IN NET ASSETS	<u>7,313,775</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of Year	<u>6,977,846</u>	<u>6,656,145</u>
End of Year	<u><u>\$ 14,291,621</u></u>	<u><u>\$ 6,977,846</u></u>

THE FURUKAWA ROCK DRILL USA
DEFINED BENEFITS PLAN
STATEMENT OF ACCUMULATED PLAN BENEFITS
September 1, 2013

ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Vested benefits:

Participants currently receiving payments

\$ 9,768,615

Other participants

2,127,853

11,896,468

Nonvested benefits

53,008

TOTAL ACTUARIAL PRESENT VALUE OF
ACCUMULATED PLAN BENEFITS

\$ 11,949,476

THE FURUKAWA ROCK DRILL USA
DEFINED BENEFITS PLAN
STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS
For the Year Ended September 1, 2013

ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT BEGINNING OF YEAR	\$ 6,877,433
Increase (decrease) during the year attributed to:	
Benefits accumulated and actuarial gains and losses	3,909
Increase for interest due to the decrease in the discount period	518,106
Benefits paid	(802,213)
Transfer of liabilities from merged plan	<u>5,352,241</u>
Net increase	<u>5,072,043</u>
TOTAL ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT END OF YEAR	<u><u>\$ 11,949,476</u></u>

THE FURUKAWA ROCK DRILL USA
DEFINED BENEFITS PLAN
Notes to the Financial Statements
August 31, 2014 and 2013

1. DESCRIPTION OF PLAN

The following brief description of The Furukawa Rock Drill USA Defined Benefit Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General

The Plan is a defined benefit pension plan covering substantially all employees of Furukawa Rock Drill USA. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan, formally the Gougler Industries, Inc. Third Amended and Restated Union Employees Defined Benefit Pension Plan and Trust, merged with the Gougler Industries, Inc. Third Amended and Restated Non-Union Employees Defined Benefit Plan and Trust on October 10, 2013, and formed The Furukawa Rock Drill USA Defined Benefit Plan.

The Plan has been frozen as September 1, 2014 to all new eligible employees.

Pension Benefits

Employees are entitled to annual pension benefits beginning at normal retirement age (65) equal to the number of years of credited service earned as of the date they cease to accumulate credited year of service, multiplied by the dollar amount in effect at the time they cease to accumulate credited years of service. The Plan permits early retirement at the age of 55 provided that such participant has both attained the age of 55 and has completed ten years of service. If employees terminate with at least five years of credited service, accrued benefits with respect to the date of termination are fully vested.

Death and Disability Benefits

Following are the types of benefits paid for death and disability:

Disability Retirement – Upon earning ten years of service, and becoming eligible for total and permanent disability, the unreduced accrued benefit is payable.

Pre-Retirement Survivor Benefits (After Age 55) – Upon the death of an employee that meets the eligibility requirements for early retirement, the employee’s spouse receives the same benefit as if the employee had retired the day before death under the survivor option.

Pre-Retirement Survivor Benefits (Before Age 55) – Upon the death of an employee that has earned five years of service, the employee’s spouse is eligible for 50% of the benefit that would have been payable, if the participant had lived to early retirement eligibility and elected a 50% qualified joint and survivor annuity. The benefit is payable upon the participant’s early retirement eligibility date.

Plan Termination

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, and at the discretion of the Plan’s management, through either the continuance of the Trust Fund or a method of distribution as stated in the Plan’s agreement.

THE FURUKAWA ROCK DRILL USA
DEFINED BENEFITS PLAN
Notes to the Financial Statements
August 31, 2014 and 2013

1. DESCRIPTION OF PLAN – continued

Plan Termination – continued

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor benefits. 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.

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

Funding Policy

The Employer shall make contributions to the Trust Fund as it determines, based on recommendations provided by the actuary, that are required to maintain the Plan on a sound actuarial basis and in accordance with the minimum funding requirements of ERISA and its related regulations. The Plan met the minimum funding requirements as set forth by ERISA for the Plan year ended August 31, 2014, and 2013.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 7 for a discussion of fair value measurement.

The Plan's recorded value of cash and cash equivalents approximate their fair values based on their short-term nature and primarily consists of money market funds.

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

THE FURUKAWA ROCK DRILL USA
DEFINED BENEFITS PLAN
Notes to the Financial Statements
August 31, 2014 and 2013

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service employees have rendered. 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 vested employees or their beneficiaries. Benefits under the Plan are based on employees' number of years of credited service. The accumulated plan benefits for active employees are based on their number of years of credited service ending on the date which the benefit information is presented (the valuation date). Benefits payable under all circumstances, including retirement, death, disability, and termination of employment, are included to the extent they are deemed attributable to employee years of service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by an actuary from the Arthur J. Gallagher & Co. and is that amount that results when 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 death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant assumptions used in the valuation as of September 1, 2013 were (a) life expectancy of participants (the 1983 Group Annuity Mortality Table was used), (b) retirement age as assumptions (the assumed age of retirement was 63) or completion of five years of service if later, but no later than age 65, and (c) investment return. The 2013 valuation includes an assumed average rate of return of 7.34%. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Subsequent Events

Subsequent events were evaluated through March 20, 2015, which is the date the financial statements were available to be issued.

3. INVESTMENTS

The following table presents the fair values of investments that represent 5% or more of the Plan's net assets:

	<u>2014</u>	<u>2013</u>
Federated Government Obligations Tax MGD Fund 795,741 and 369,759 shares, respectively.	<u>\$ 795,741</u>	<u>\$ 369,759</u>

THE FURUKAWA ROCK DRILL USA
DEFINED BENEFITS PLAN
Notes to the Financial Statements
August 31, 2014 and 2013

3. INVESTMENTS - continued

During 2014 and 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$1,424,157 and \$296,493, respectively, as follows:

	2014	2013
Corporate bonds	\$ (24,305)	\$ (48,134)
U.S. government securities	(26,810)	(20,530)
Mutual funds	157,093	6,158
Common stocks	1,318,179	358,998
	<u>\$ 1,424,157</u>	<u>\$ 296,493</u>

As stated in Note 1, Description of Plan, the Plan was merged with another existing Plan. The result of this merger was a transfer of net assets, totaling \$4,998,439, and it brought all participants, union and non-union under one single plan.

4. TRANSACTIONS WITH PARTIES-IN-INTEREST

The Plan does not consider the Company's contributions to the Plan to be party-in-interest transactions. The Company provides certain accounting, administrative, and investment management services to the Plan for which no fees are charged. The Company also paid all administrative expenses for the Plan for the plan years ended August 31, 2014 and 2013.

5. TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated June 29, 2012, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2011.

THE FURUKAWA ROCK DRILL USA
DEFINED BENEFITS PLAN
Notes to the Financial Statements
August 31, 2014 and 2013

6. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rates, 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 statements of net assets available for benefits.

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

7. FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurement authoritative literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value.

Level 1 Fair Value Measurements

The fair value of common stock, most corporate bonds, and U.S. Government Securities are based on quoted market price on the active market on which the individual securities are traded. Mutual funds are valued at the net asset value of shares held by the Plan at the end of its fiscal year. The net asset value is quoted on an active market.

There have not been any changes in the methodologies used as of August 31, 2014 and 2013.

THE FURUKAWA ROCK DRILL USA
DEFINED BENEFITS PLAN
Notes to the Financial Statements
August 31, 2014 and 2013

7. FAIR VALUE MEASUREMENTS – continued

<u>August 31, 2014</u>	<u>Fair Value</u>	<u>Quoted Prices In Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Available-for-sale debt securities				
Corporate Bonds:				
Aa+ credit rating	\$ 154,532	\$ 154,532	\$ -	\$ -
Aa- credit rating	111,118	111,118	-	-
A+ credit rating	100,866	100,866	-	-
A credit rating	796,494	796,494	-	-
A- credit rating	225,490	225,490	-	-
Bbb+ credit rating	220,301	220,301	-	-
Bbb credit rating	50,840	50,840	-	-
Bbb- credit rating	55,940	55,940	-	-
Bb- credit rating	110,496	110,496	-	-
Total corporate bonds	<u>\$ 1,826,077</u>	<u>\$ 1,826,077</u>	<u>\$ -</u>	<u>\$ -</u>
U.S. Gov't Securities:				
Financial institutions	\$ 201,082	\$ 201,082	\$ -	\$ -
Total U.S. Gov't Sec.	<u>\$ 201,082</u>	<u>\$ 201,082</u>	<u>\$ -</u>	<u>\$ -</u>
Available-for-sale equity securities:				
Mutual funds:				
Equity funds	\$ 2,705,584	\$ 2,705,584	\$ -	\$ -
Total mutual funds	<u>\$ 2,705,584</u>	<u>\$ 2,705,584</u>	<u>\$ -</u>	<u>\$ -</u>
Stocks:				
Consumer discretionary	\$ 464,912	\$ 464,912	\$ -	\$ -
Consumer staples	928,794	928,794	-	-
Healthcare	997,764	997,764	-	-
Energy	1,263,949	1,263,949	-	-
Financial	1,546,959	1,546,959	-	-
Industrial	1,546,135	1,546,135	-	-
Information technology	1,030,463	1,030,463	-	-
Telecomm services	252,831	252,831	-	-
Utilities	680,478	680,478	-	-
Total mutual funds	<u>\$ 8,712,285</u>	<u>\$ 8,712,285</u>	<u>\$ -</u>	<u>\$ -</u>

THE FURUKAWA ROCK DRILL USA
DEFINED BENEFITS PLAN
Notes to the Financial Statements
August 31, 2014 and 2013

7. FAIR VALUE MEASUREMENTS – continued

<u>August 31, 2013</u>	<u>Fair Value</u>	<u>Quoted Prices In Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Available-for-sale debt securities				
Corporate Bonds:				
A+ credit rating	\$ 317,729	\$ 317,729	\$ -	\$ -
A credit rating	207,667	207,667	-	-
A- credit rating	321,142	321,142	-	-
Bbb+ credit rating	216,585	216,585	-	-
Bbb credit rating	114,069	114,069	-	-
Total corporate bonds	<u>\$ 1,177,192</u>	<u>\$ 1,177,192</u>	<u>\$ -</u>	<u>\$ -</u>
U.S. Gov't Securities:				
Financial institutions	\$ 206,232	\$ 206,232	\$ -	\$ -
Treasury notes	252,070	252,070	-	-
Total U.S. Gov't Sec.	<u>\$ 458,302</u>	<u>\$ 458,302</u>	<u>\$ -</u>	<u>\$ -</u>
Available-for-sale equity securities:				
Mutual funds:				
Equity funds	\$ 455,525	\$ 455,525	\$ -	\$ -
Fixed income funds	691,790	691,790	-	-
Total mutual funds	<u>\$ 1,147,315</u>	<u>\$ 1,147,315</u>	<u>\$ -</u>	<u>\$ -</u>
Stocks:				
Consumer discretionary	\$ 363,888	\$ 363,888	\$ -	\$ -
Consumer staples	365,656	365,656	-	-
Healthcare	396,303	396,303	-	-
Energy	469,254	469,254	-	-
Financial	636,932	636,932	-	-
Industrial	616,851	616,851	-	-
Information technology	386,162	386,162	-	-
Telecomm services	115,631	115,631	-	-
Utilities	291,085	291,085	-	-
Total mutual funds	<u>\$ 3,641,762</u>	<u>\$ 3,641,762</u>	<u>\$ -</u>	<u>\$ -</u>

THE FURUKAWA ROCK DRILL USA
DEFINED BENEFITS PLAN
Notes to the Financial Statements
August 31, 2014 and 2013

8. INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

The following information included in the accompanying financial statements and supplemental schedules were obtained from data that has been prepared and certified to as complete and accurate at August 31, 2014 and 2013 by the trustee of the Plan.

	2014	2013
Investments at fair value:		
Cash and cash equivalents	\$ 795,741	\$ 369,759
Corporate bonds	\$ 1,826,077	\$ 1,177,192
U.S. government securities	\$ 201,082	\$ 458,302
Mutual funds	\$ 2,705,584	\$ 1,147,314
Common stocks	\$ 8,712,285	\$ 3,641,762
Accrued interest receivable	\$ 50,852	\$ 31,403
Interest	\$ 99,971	\$ 78,973
Dividends	\$ 294,942	\$ 139,992
Net appreciation (depreciation) in fair value of investments	\$ 1,424,157	\$ 296,493

9. RECONCILIATION OF FINANCIAL STATEMENT TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statement to Schedule H of the Form 5500:

	2014	2013
Net assets available for benefits per the financial statements	\$ 14,291,621	\$ 6,977,846
Contributions due from company	-	(152,113)
Contributions reported, but not deposited with Trustee	1,500,000	-
Rounding	(1)	-
Net assets available for benefits per Schedule H to the Form 5500	<u>\$ 15,791,620</u>	<u>\$ 6,825,733</u>

THE FURUKAWA ROCK DRILL USA
DEFINED BENEFITS PLAN
Notes to the Financial Statements
August 31, 2014 and 2013

9. RECONCILIATION OF FINANCIAL STATEMENT TO SCHEDULE H OF FORM 5500 – continued

The following is a reconciliation of the changes in net assets per the financial statements for the year ended August 31, 2014, to Schedule H of the Form 5500:

	Amounts Per Financial Statements	Reconciling Items	Amounts Per Schedule H of Form 5500
Employer contributions	\$ 1,787,951	\$ 1,652,113	\$ 3,440,064
Net appreciation in fair value of investments	\$ 1,424,157	\$ (138,515)	\$ 1,285,642
Benefits paid directly to participants	\$ 1,278,735	\$ 45,896	\$ 1,324,631

The increase in employer contributions on Schedule H of the Form 5500 was due to (1) the submission of the prior year receivable of \$152,113, and (2) subsequent contribution of \$1,500,000 allocated to the Plan year 2013 that has not been recognized by the Trustee.

The decrease of \$138,515 in net appreciation in fair value of investments reported on Schedule H of the Form 5500 was due to the loss reported from the Non-Union Plan from September 1, 2013 to the date the assets were transferred to the merged Plan.

The increase of \$45,896 in benefits paid directly to participants reported on Schedule H of the Form 5500 was due to additional payments from the Non-Union trust in September 2013 prior to the assets being transferred.

SUPPLEMENTAL INFORMATION

THE FURUKAWA ROCK DRILL USA

DEFINED BENEFITS PLAN

EIN: 34-1656244

Plan Number: 002

Schedule H, Line 4i Schedule of Assets Held at August 31, 2014

Identity of Issue (b)	Description of Investment (c)	Cost (d)	Current Value (e)
U.S. Government	Federated Government Obligations	\$ 795,741	\$ 795,741
U.S. Government	FNMA, 10/15/14, 4.625%, \$200,000	\$ 198,190	\$ 201,082
Blackrock Inc	Corporate Bond, 12/10/14, 3.500%, \$100,000	\$ 104,000	\$ 100,866
Duke Energy Corp	Corporate Bond, 04/01/15, 3.350%, \$50,000	\$ 51,755	\$ 50,841
JPMorgan Chase	Corporate Bond, 06/24/15, 3.400%, \$100,000	\$ 105,930	\$ 102,295
Gen Elec Cap Corp.	Corporate Bond, 06/26/15, 3.500%, \$100,000	\$ 102,670	\$ 102,554
Praxair, Inc.	Corporate Bond, 06/15/15, 3.250%, \$100,000	\$ 101,690	\$ 102,992
HCP Inc	Corporate Bond, 02/01/16, 3.750%, \$50,000	\$ 51,700	\$ 52,032
Gen Elec Cap Corp.	Corporate Bond, 05/09/16, 2.950%, \$50,000	\$ 50,500	\$ 51,977
Health Care Prop Mtn	Corporate Bond, 09/15/16, 6.300%, \$100,000	\$ 102,684	\$ 110,496
Amgen Inc	Corporate Bond, 11/15/16, 2.500%, \$200,000	\$ 206,058	\$ 206,520
Prudential Fin Mtn	Corporate Bond, 06/15/17, 6.100%, \$150,000	\$ 152,430	\$ 169,035
Burlington North	Corporate Bond, 10/01/19, 4.700%, \$150,000	\$ 152,978	\$ 168,270
Cisco Systems Inc	Corporate Bond, 01/15/20, 4.450%, \$100,000	\$ 101,094	\$ 111,118
Kinder Morgan Energy	Corporate Bond, 09/15/20, 5.300%, \$50,000	\$ 52,182	\$ 55,940
Hershey Company	Corporate Bond, 12/01/20, 4.125%, \$50,000	\$ 50,690	\$ 54,670
Metlife Inc	Corporate Bond, 02/08/21, 4.750%, \$200,000	\$ 209,800	\$ 225,490
Aflac Inc	Corporate Bond, 02/15/22, 4.000%, \$150,000	\$ 151,689	\$ 160,981
Praxair, Inc.	Common Stock	\$ 125,854	\$ 198,377
Genuine Parts Co	Common Stock	\$ 95,273	\$ 163,109
Home Depot Inc	Common Stock	\$ 56,687	\$ 148,852
McDonalds Corp	Common Stock	\$ 114,244	\$ 152,951
Coca Cola Co	Common Stock	\$ 168,613	\$ 241,517
JM Smucker Co	Common Stock	\$ 145,297	\$ 182,423
Kimberly Clark Corp	Common Stock	\$ 137,779	\$ 216,648
Kraft Foods Group Inc	Common Stock	\$ 97,755	\$ 103,370
Proctor & Gamble Co	Common Stock	\$ 137,586	\$ 184,837
Baxter Intl Inc	Common Stock	\$ 134,417	\$ 150,335
Bristol Myers Squibb Co	Common Stock	\$ 168,306	\$ 238,055
Merck & Co Inc	Common Stock	\$ 239,597	\$ 357,414
Pfizer Inc	Common Stock	\$ 181,468	\$ 251,960
Chevron Corporation	Common Stock	\$ 230,743	\$ 367,402
ConocoPhillips	Common Stock	\$ 175,643	\$ 221,731
Exxon Mobil Corporation	Common Stock	\$ 246,539	\$ 302,657
Occidental Pete Corp	Common Stock	\$ 134,077	\$ 151,446
Spectra Energy Corp	Common Stock	\$ 122,980	\$ 223,714
BB&T Corporation	Common Stock	\$ 191,173	\$ 216,999
JPMorgan Chase	Common Stock	\$ 233,764	\$ 303,373
Marsh & McLennan Cos Inc	Common Stock	\$ 146,756	\$ 242,826
Travelers Companies Inc	Common Stock	\$ 200,671	\$ 255,622
US Bankcorp	Common Stock	\$ 146,405	\$ 201,802
Wells Fargo & Co	Common Stock	\$ 238,783	\$ 326,335
Eaton Corp	Common Stock	\$ 150,807	\$ 192,327
General Electric Corp	Common Stock	\$ 217,223	\$ 272,738
Honeywell International Inc	Common Stock	\$ 216,901	\$ 276,643
Illionois Tool Wks Inc	Common Stock	\$ 166,887	\$ 284,301
Norfolk Southern Corp	Common Stock	\$ 207,832	\$ 321,749
Apple Inc	Common Stock	\$ 254,310	\$ 345,835
Automatic Data Processing Inc	Common Stock	\$ 133,418	\$ 227,816

THE FURUKAWA ROCK DRILL USA

DEFINED BENEFITS PLAN

EIN: 34-1656244

Plan Number: 002

Schedule H, Line 4i Schedule of Assets Held at August 31, 2014

Identity of Issue (b)	Description of Investment (c)	Cost (d)	Current Value (e)
Cisco Systems Inc	Common Stock	\$ 164,707	\$ 182,927
Qualcomm Inc	Common Stock	\$ 228,651	\$ 273,884
AT&T Inc	Common Stock	\$ 211,938	\$ 252,831
Dominion Resources Inc	Common Stock	\$ 139,971	\$ 213,750
PPL Corporation	Common Stock	\$ 149,888	\$ 158,086
Southern Company	Common Stock	\$ 118,740	\$ 149,761
Wisconsin Energy Corp	Common Stock	\$ 147,177	\$ 158,882
Ishares Russell Midcap	Equity Mutual Fund	\$ 221,987	\$ 449,990
Vanguard Reit	Equity Mutual Fund	\$ 196,722	\$ 214,560
Wisdomtree Intl L/C DVD Fund	Equity Mutual Fund	\$ 564,343	\$ 577,652
Federated Inst HI Yield Bond Fund	Fixed Income Mutual Fund	\$ 70,002	\$ 73,107
Federated Short Term Inc Fund	Fixed Income Mutual Fund	\$ 470,000	\$ 467,705
Federated Total Return Bond FD	Fixed Income Mutual Fund	\$ 299,667	\$ 296,092
Oppenheimer Intl Bond Fund	Fixed Income Mutual Fund	\$ 129,902	\$ 124,806
Oppenheimer SR Float Rate	Fixed Income Mutual Fund	\$ 84,922	\$ 84,537
Vanguard Inflation Protected	Fixed Income Mutual Fund	\$ 68,326	\$ 69,050
Vanguard Intm Term	Fixed Income Mutual Fund	\$ 343,773	\$ 348,085

THE FURUKAWA ROCK DRILL USA
DEFINED BENEFITS PLAN
EIN: 34-1656244
Plan Number: 002

Schedule H, Line 4j Schedule of Reportable Transactions at August 31, 2014

Identity of Party Involved (a)	Description of Asset (b)	Purchase Price (c)	Selling Price (d)	Expense Incurred With Transaction (f)	Cost of Asset (g)	Current Value of Asset on Transaction Date (h)	Net Gain or (Loss) (i)
Category 1 - Single Transaction Exceeds 5% of Value							
-- No single transaction that exceeded 5% of value executed in the year.							
Category 2 - Series of Transactions Involving Same Issue Exceeds 5% of Value							
Federated	Federated Gov't Oblig Tax MGD Fund	2,838,000	2,838,618	618	-	-	-
Category 3 - Series of Transactions with Same Broker Exceeds 5% of Value							
Bear Stearns	Ishares - Russell Midcap ETF	-	10,134	6	10,134	-	-
Bear Stearns	WisdomTree - Emerging Markets Equity	-	12,321	21	12,321	-	-
Bear Stearns	WisdomTree - International Dividend	-	320,172	550	282,086	-	38,086
Bear Stearns	WisdomTree - International Large Cap Div	-	337,931	527	337,931	-	-
Sidco / Convergen	Ishares - Russell Midcap ETF	-	11,671	7	11,671	-	-
Sidco / Convergen	WisdomTree - Emerging Markets Equity	-	7,889	14	7,889	-	-
Sidco / Convergen	WisdomTree - International Large Cap Div	-	11,459	20	11,459	-	-
Sidco / Convergen	Ishares - Russell Midcap ETF	-	10,944	7	10,944	-	-
Sidco / Convergen	WisdomTree - Emerging Markets Equity	-	7,599	14	7,599	-	-
Sidco / Convergen	WisdomTree - International Large Cap Div	-	11,064	20	11,064	-	-
Sidco / Convergen	Ishares - Russell Midcap ETF	-	13,914	8	13,914	-	-
Sidco / Convergen	Vanguard - REIT ETF	-	189,498	214	189,498	-	-
Sidco / Convergen	WisdomTree - Emerging Markets Equity	-	218,543	387	252,478	-	33,935
Sidco / Convergen	WisdomTree - International Large Cap Div	-	182,705	286	182,705	-	-

THE FURUKAWA ROCK DRILL USA DEFINED BENEFIT PLAN

EIN/PN: 34-1656244/002

Schedule B, Line 26 – Schedule of Active Participant Data

Age	Completed Years of Service										Total
	0-1	2-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
Below 25	-	-	-	-	-	-	-	-	-	-	0
25-29	-	2	2	-	-	-	-	-	-	-	4
30-34	1	-	1	-	-	-	-	-	-	-	2
35-39	-	-	1	1	-	-	-	-	-	-	2
40-44	2	-	1	-	1	-	-	-	-	-	4
45-49	2	-	2	-	-	-	2	-	-	-	6
50-54	1	2	-	-	-	-	-	-	-	-	3
55-59	1	-	-	-	-	-	1	-	-	-	2
60-64	-	2	1	-	3	2	-	-	3	1	12
65+	-	-	-	1	-	1	-	1	-	-	3
Total	7	6	8	2	4	3	3	1	3	1	38

THE FURUKAWA ROCK DRILL USA DEFINED BENEFIT PLAN

EIN/PN: 34-1656244/002

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

Actuarial Assumptions

- | 1. Funding Interest Rates | May 2013 | | | | | | | | | | | | | | | | | | | | |
|-----------------------------|---|------------|--------------|----|-------|----|------|----|------|----|------|----|------|----|------|----|------|----|------|----|------|
| Segment 1 | 1.46% | | | | | | | | | | | | | | | | | | | | |
| Segment 2 | 4.15% | | | | | | | | | | | | | | | | | | | | |
| Segment 3 | 5.20% | | | | | | | | | | | | | | | | | | | | |
| | Adjusted for HATFA | | | | | | | | | | | | | | | | | | | | |
| Segment 1 | 5.23% | | | | | | | | | | | | | | | | | | | | |
| Segment 2 | 6.51% | | | | | | | | | | | | | | | | | | | | |
| Segment 3 | 7.16% | | | | | | | | | | | | | | | | | | | | |
| 2. Mortality | IRS 2013 Small Plan Combined Static Mortality Table (2013) | | | | | | | | | | | | | | | | | | | | |
| 3. Retirement rates | Earlier of Age 62 with 10 Years of Service or Age 65 with 5 years of Service | | | | | | | | | | | | | | | | | | | | |
| 5. Termination rates | Sarason's T-4 Table less GA51M. Sample rates shown below: | | | | | | | | | | | | | | | | | | | | |
| | <table border="0"><thead><tr><th><u>Age</u></th><th><u>Rates</u></th></tr></thead><tbody><tr><td>20</td><td>5.44%</td></tr><tr><td>25</td><td>5.29</td></tr><tr><td>30</td><td>5.07</td></tr><tr><td>35</td><td>4.70</td></tr><tr><td>40</td><td>4.19</td></tr><tr><td>45</td><td>3.54</td></tr><tr><td>50</td><td>2.48</td></tr><tr><td>55</td><td>0.94</td></tr><tr><td>60</td><td>0.09</td></tr></tbody></table> | <u>Age</u> | <u>Rates</u> | 20 | 5.44% | 25 | 5.29 | 30 | 5.07 | 35 | 4.70 | 40 | 4.19 | 45 | 3.54 | 50 | 2.48 | 55 | 0.94 | 60 | 0.09 |
| <u>Age</u> | <u>Rates</u> | | | | | | | | | | | | | | | | | | | | |
| 20 | 5.44% | | | | | | | | | | | | | | | | | | | | |
| 25 | 5.29 | | | | | | | | | | | | | | | | | | | | |
| 30 | 5.07 | | | | | | | | | | | | | | | | | | | | |
| 35 | 4.70 | | | | | | | | | | | | | | | | | | | | |
| 40 | 4.19 | | | | | | | | | | | | | | | | | | | | |
| 45 | 3.54 | | | | | | | | | | | | | | | | | | | | |
| 50 | 2.48 | | | | | | | | | | | | | | | | | | | | |
| 55 | 0.94 | | | | | | | | | | | | | | | | | | | | |
| 60 | 0.09 | | | | | | | | | | | | | | | | | | | | |
| 6. Form of payment | | | | | | | | | | | | | | | | | | | | | |
| Retirees | Based on optional form elected | | | | | | | | | | | | | | | | | | | | |
| Actives & Terminated vested | Life Annuity at assumed retirement age | | | | | | | | | | | | | | | | | | | | |
| 7. Marital status | | | | | | | | | | | | | | | | | | | | | |
| Percent married | Males: 80%, Females: 50% | | | | | | | | | | | | | | | | | | | | |
| Age difference | Wives are assumed to be 3 years younger than husbands | | | | | | | | | | | | | | | | | | | | |
| 8. Loading for expenses | Administrative expenses paid directly from plan assets are assumed to be the same amount as the prior plan year. For 2013, this is assumed to be \$0. | | | | | | | | | | | | | | | | | | | | |

THE FURUKAWA ROCK DRILL USA DEFINED BENEFIT PLAN

EIN/PN: 34-1656244/002

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

9. Disability incidence

Male rates from Hallman & Lorber Disability Table. Sample rates below:

Age	Rate
20	0.0300%
25	0.0300%
30	0.0300%
35	0.0400%
40	0.0800%
45	0.1600%
50	0.3300%
55	0.6900%
60	1.1500%

Actuarial Asset Value

Market Value of Assets

Actuarial Cost Method

Unit Credit

THE FURUKAWA ROCK DRILL USA
DEFINED BENEFITS PLAN
EIN: 34-1656244
Plan Number: 002

Schedule H, Line 4j Schedule of Reportable Transactions at August 31, 2014

Identity of Party Involved (a)	Description of Asset (b)	Purchase Price (c)	Selling Price (d)	Expense Incurred With Transaction (f)	Cost of Asset (g)	Current Value of Asset on Transaction Date (h)	Net Gain or (Loss) (i)
Category 1 - Single Transaction Exceeds 5% of Value							
-- No single transaction that exceeded 5% of value executed in the year.							
Category 2 - Series of Transactions Involving Same Issue Exceeds 5% of Value							
Federated	Federated Gov't Oblig Tax MGD Fund	2,838,000	2,838,618	618	-	-	-
Category 3 - Series of Transactions with Same Broker Exceeds 5% of Value							
Bear Stearns	Ishares - Russell Midcap ETF	-	10,134	6	10,134	-	-
Bear Stearns	WisdomTree - Emerging Markets Equity	-	12,321	21	12,321	-	-
Bear Stearns	WisdomTree - International Dividend	-	320,172	550	282,086	-	38,086
Bear Stearns	WisdomTree - International Large Cap Div	-	337,931	527	337,931	-	-
Sidco / Convergenx	Ishares - Russell Midcap ETF	-	11,671	7	11,671	-	-
Sidco / Convergenx	WisdomTree - Emerging Markets Equity	-	7,889	14	7,889	-	-
Sidco / Convergenx	WisdomTree - International Large Cap Div	-	11,459	20	11,459	-	-
Sidco / Convergenx	Ishares - Russell Midcap ETF	-	10,944	7	10,944	-	-
Sidco / Convergenx	WisdomTree - Emerging Markets Equity	-	7,599	14	7,599	-	-
Sidco / Convergenx	WisdomTree - International Large Cap Div	-	11,064	20	11,064	-	-
Sidco / Convergenx	Ishares - Russell Midcap ETF	-	13,914	8	13,914	-	-
Sidco / Convergenx	Vanguard - REIT ETF	-	189,498	214	189,498	-	-
Sidco / Convergenx	WisdomTree - Emerging Markets Equity	-	218,543	387	252,478	-	33,935
Sidco / Convergenx	WisdomTree - International Large Cap Div	-	182,705	286	182,705	-	-

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 09/01/2013 and ending 08/31/2014

▶ 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 FURUKAWA ROCK DRILL USA DEFINED BENEFIT PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF FURUKAWA ROCK DRILL USA	D Employer Identification Number (EIN) 34-1656244	
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>09</u> Day <u>01</u> Year <u>2013</u>			
2 Assets:			
a Market value	2a	12077058	
b Actuarial value	2b	11990477	
3 Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	228	10790455
b For terminated vested participants	3b	63	1148244
c For active participants:			
(1) Non-vested benefits	3c(1)		63993
(2) Vested benefits	3c(2)		1315827
(3) Total active	3c(3)	38	1379820
d Total	3d	329	13318519
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	6.49%	
6 Target normal cost	6	48623	

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 NOEL D. JOHNSON, EA, FSA, MAAA Type or print name of actuary GALLAGHER BENEFIT SERVICES, INC. Firm name 3600 AMERICAN BLVD, WEST, SUITE 500 BLOOMINGTON MN 55431 Address of the firm	06/08/2015 Date 1407394 Most recent enrollment number 952-356-3860 Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2013

Part II Beginning of Year Carryover Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	702519	66476
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)	702519	66476
10	Interest on line 9 using prior year's actual return of <u>7.97%</u>	77100	5640
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		10926
	b Interest on (a) using prior year's effective interest rate of <u>6.81%</u> except as otherwise provided (see instructions)		744
	c Total available at beginning of current plan year to add to prefunding balance		11670
	d Portion of (c) to be added to prefunding balance		11670
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	779619	83786

Part III Funding Percentages			
14	Funding target attainment percentage	14	83.54 %
15	Adjusted funding target attainment percentage	15	83.54 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	85.10 %
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
09/12/2013	83502	0	01/12/2015	300000	0
10/31/2013	250000	0	03/17/2015	500000	0
12/12/2013	125000	0	05/11/2015	200000	0
01/13/2014	250000	0			
01/22/2014	5846	0			
03/14/2014	400000	0			
04/15/2014	250000	0			
04/21/2014	7104	0			
05/13/2014	125000	0			
06/17/2014	125000	0			
07/14/2014	250000	0			
09/14/2014	125000	0			
10/14/2014	250000	0			
12/14/2014	125000	0			
Totals ▶			18(b)	3371452	18(c)
					0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 3187532
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No	
c If 20a is "Yes," see instructions and complete the following table as applicable:	

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

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

21 Discount rate:			
a Segment rates:	1st segment: 5.23%	2nd segment: 6.51%	3rd segment: 7.16%
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 62
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	48623
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment.....	2191447		732668
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	781291
	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	781291
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	3187532
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	2406241
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

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

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

THE FURUKAWA ROCK DRILL USA DEFINED BENEFIT PLAN

EIN/PN: 34-1656244/002

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

100% of participants are assumed to retire at age 62.

THE FURUKAWA ROCK DRILL USA DEFINED BENEFIT PLAN

EIN/PN: 34-1656244/002

Schedule SB, line 13 – Credit Balances at beginning of the Plan Year

The Gougler Industries, Inc. Non-Union Employees Defined Benefit Plan and the Gougler Union Employees' Pension Plan were merged effective September 1, 2013. The Non-Union Plan had a July 1 – June 30 plan year and the Union Plan had a September 1 – August 31 plan year. The credit balances at the beginning of the prior year reported on the Schedule SB represent the credit balances in the Union plan as of September 1, 2012. The actual return for the plan year shown on line 10 of 7.97% represents the return for the Union plan for the September 1, 2012 through August 31, 2013 period.

The Non-Union credit balances added as of September 1, 2013 were included in line 10 as part of the interest on the credit balances for the Carryover Balance and Prefunding Balance. The Non-Union Credit Balance development for the short plan year of July 1, 2013 through August 31, 2013 is developed as follows:

Non-Union Plan Credit Balance Development as of September 1, 2013:

Effective Interest Rate:	6.18%
Rate of Return on Assets:	-0.18%

Carryover Balance at July 1, 2013:	\$	21,143
Amounts used during Plan Year:		0
Interest on beginning balance:		-34
Carryover Balance at September 1, 2013	\$	21,109

Prefunding Balance at July 1, 2013:	\$	343
Amounts used during Plan Year:		0
Excess contributions:		0
Interest on beginning balance:		-1
Interest on excess contributions:		0
Carryover Balance at September 1, 2013	\$	342

THE FURUKAWA ROCK DRILL USA DEFINED BENEFIT PLAN

EIN/PN: 34-1656244/002

Schedule SB, Part V – Summary of Plan Provisions

This summary has been prepared for valuation purposes only. It summarizes the Plan Provisions necessary to perform the actuarial valuation.

UNION BENEFIT PROVISIONS

Definitions

Accrued Benefit

Rate of \$25.50 per month per year of service.

Actuarial Equivalence

In determining the actuarial equivalence of benefits, the interest rate assumption is 6.0% and the mortality assumption is based on the Unisex Pension 1984 Mortality Table.

Disability Eligibility

Total and permanent disability for at least 6 months after 10 years of service.

Early Retirement Date

A Participant may retire any time after completing 10 Years of Vesting Service and attaining age 55.

Effective Date

September 1, 1957 (Last Amended September 22, 2014)

Normal Form of Benefit

For who have been married for at least one year, an actuarially equivalent 55% Joint & Survivor annuity. For all other participants, a straight-life annuity.

Normal Retirement Date

The first day of the month coinciding with or next following the Participant's 65th birthday.

Plan Year

September 1st through August 31st

Pre-Retirement Death Benefit Eligibility

Five years of Vesting Service.

Year of Credited Service

1/10 year for each 170 hours worked; one year for 1,700 hours in a Plan Year.

Year of Vesting Service

One year for 1,000 hours in a Plan Year.

Vesting Schedule

THE FURUKAWA ROCK DRILL USA DEFINED BENEFIT PLAN

EIN/PN: 34-1656244/002

Schedule SB, Part V – Summary of Plan Provisions

100% vested after five years of Vesting Service.

Plan Definitions

Eligibility

Any Employee, except leased employees, will become a Participant as of hire date.

Disability Retirement Benefit

The unreduced Accrued Benefit payable immediately.

Early Retirement Benefit

A monthly income for life equal to the Accrued Benefit, reduced 0.5% for each month a Participant's Early Retirement Date precedes age 62.

Normal Retirement Benefit

A monthly income for life equal to \$25.50 multiplied by a Participant's Years of Credited Service.

Pre-Retirement Death Benefit

A monthly annuity equal to 50% of the pension the participant would have received upon retirement at the later of attained age and the earliest date at which the participant would have satisfied the requirements for early retirement and elected a 50% Joint and Survivor annuity.

THE FURUKAWA ROCK DRILL USA DEFINED BENEFIT PLAN

EIN/PN: 34-1656244/002

Schedule SB, Part V – Summary of Plan Provisions

This summary has been prepared for valuation purposes only. It summarizes the Plan Provisions necessary to perform the actuarial valuation.

NON-UNION BENEFIT PROVISIONS

Definitions

Accrued Benefit

Rate of \$25.50 per month per year of service.

Actuarial Equivalence

In determining the actuarial equivalence of benefits, the interest rate assumption is 6.0% and the mortality assumption is based on the Unisex Pension 1984 Mortality Table.

Disability Eligibility

Total and permanent disability for at least 6 months after 10 years of service.

Early Retirement Date

A Participant may retire any time after completing 10 Years of Vesting Service and attaining age 55.

Effective Date

July 1, 1958 (Last Amended September 22, 2014)

Normal Form of Benefit

For who have been married for at least one year, an actuarially equivalent 55% Joint & Survivor annuity. For all other participants, a straight-life annuity.

Normal Retirement Date

The first day of the month coinciding with or next following the Participant's 65th birthday.

Plan Year

September 1st through August 31st

Pre-Retirement Death Benefit Eligibility

Five years of Vesting Service.

Year of Credited Service

Elapsed Time Method

Year of Vesting Service

Elapsed Time Method

THE FURUKAWA ROCK DRILL USA DEFINED BENEFIT PLAN

EIN/PN: 34-1656244/002

Schedule SB, Part V – Summary of Plan Provisions

Vesting Schedule

100% vested after five years of Vesting Service.

Plan Definitions

Eligibility

Any Employee not covered by a collective bargaining agreement and completion of one hour of service. Participation was closed to new entrants effective August 31, 2013.

Disability Retirement Benefit

The unreduced Accrued Benefit payable immediately.

Early Retirement Benefit

A monthly income for life equal to the Accrued Benefit, reduced 0.5% for each month for each year a Participant's Early Retirement Date precedes age 62.

Normal Retirement Benefit

A monthly income for life equal to \$25.50 multiplied by a Participant's Years of Credited Service.

Pre-Retirement Death Benefit

A monthly annuity equal to 50% of the pension the participant would have received upon retirement at the later of attained age and the earliest date at which the participant would have satisfied the requirements for early retirement and elected a 50% Joint and Survivor annuity.

THE FURUKAWA ROCK DRILL USA
DEFINED BENEFITS PLAN

EIN: 34-1656244

Plan Number: 002

Schedule H, Line 4i Schedule of Assets Held at August 31, 2014

Identity of Issue (b)	Description of Investment (c)	Cost (d)	Current Value (e)
U.S. Government	Federated Government Obligations	\$ 795,741	\$ 795,741
U.S. Government	FNMA, 10/15/14, 4.625%, \$200,000	\$ 198,190	\$ 201,082
Blackrock Inc	Corporate Bond, 12/10/14, 3.500%, \$100,000	\$ 104,000	\$ 100,866
Duke Energy Corp	Corporate Bond, 04/01/15, 3.350%, \$50,000	\$ 51,755	\$ 50,841
JPMorgan Chase	Corporate Bond, 06/24/15, 3.400%, \$100,000	\$ 105,930	\$ 102,295
Gen Elec Cap Corp.	Corporate Bond, 06/26/15, 3.500%, \$100,000	\$ 102,670	\$ 102,554
Praxair, Inc.	Corporate Bond, 06/15/15, 3.250%, \$100,000	\$ 101,690	\$ 102,992
HCP Inc	Corporate Bond, 02/01/16, 3.750%, \$50,000	\$ 51,700	\$ 52,032
Gen Elec Cap Corp.	Corporate Bond, 05/09/16, 2.950%, \$50,000	\$ 50,500	\$ 51,977
Health Care Prop Mtn	Corporate Bond, 09/15/16, 6.300%, \$100,000	\$ 102,684	\$ 110,496
Amgen Inc	Corporate Bond, 11/15/16, 2.500%, \$200,000	\$ 206,058	\$ 206,520
Prudential Fin Mtn	Corporate Bond, 06/15/17, 6.100%, \$150,000	\$ 152,430	\$ 169,035
Burlington North	Corporate Bond, 10/01/19, 4.700%, \$150,000	\$ 152,978	\$ 168,270
Cisco Systems Inc	Corporate Bond, 01/15/20, 4.450%, \$100,000	\$ 101,094	\$ 111,118
Kinder Morgan Energy	Corporate Bond, 09/15/20, 5.300%, \$50,000	\$ 52,182	\$ 55,940
Hershey Company	Corporate Bond, 12/01/20, 4.125%, \$50,000	\$ 50,690	\$ 54,670
Metlife Inc	Corporate Bond, 02/08/21, 4.750%, \$200,000	\$ 209,800	\$ 225,490
Aflac Inc	Corporate Bond, 02/15/22, 4.000%, \$150,000	\$ 151,689	\$ 160,981
Praxair, Inc.	Common Stock	\$ 125,854	\$ 198,377
Genuine Parts Co	Common Stock	\$ 95,273	\$ 163,109
Home Depot Inc	Common Stock	\$ 56,687	\$ 148,852
McDonalds Corp	Common Stock	\$ 114,244	\$ 152,951
Coca Cola Co	Common Stock	\$ 168,613	\$ 241,517
JM Smucker Co	Common Stock	\$ 145,297	\$ 182,423
Kimberly Clark Corp	Common Stock	\$ 137,779	\$ 216,648
Kraft Foods Group Inc	Common Stock	\$ 97,755	\$ 103,370
Proctor & Gamble Co	Common Stock	\$ 137,586	\$ 184,837
Baxter Intl Inc	Common Stock	\$ 134,417	\$ 150,335
Bristol Myers Squibb Co	Common Stock	\$ 168,306	\$ 238,055
Merck & Co Inc	Common Stock	\$ 239,597	\$ 357,414
Pfizer Inc	Common Stock	\$ 181,468	\$ 251,960
Chevron Corporation	Common Stock	\$ 230,743	\$ 367,402
ConocoPhillips	Common Stock	\$ 175,643	\$ 221,731
Exxon Mobil Corporation	Common Stock	\$ 246,539	\$ 302,657
Occidental Pete Corp	Common Stock	\$ 134,077	\$ 151,446
Spectra Energy Corp	Common Stock	\$ 122,980	\$ 223,714
BB&T Corporation	Common Stock	\$ 191,173	\$ 216,999
JPMorgan Chase	Common Stock	\$ 233,764	\$ 303,373
Marsh & McLennan Cos Inc	Common Stock	\$ 146,756	\$ 242,826
Travelers Companies Inc	Common Stock	\$ 200,671	\$ 255,622
US Bankcorp	Common Stock	\$ 146,405	\$ 201,802
Wells Fargo & Co	Common Stock	\$ 238,783	\$ 326,335
Eaton Corp	Common Stock	\$ 150,807	\$ 192,327
General Electric Corp	Common Stock	\$ 217,223	\$ 272,738
Honeywell International Inc	Common Stock	\$ 216,901	\$ 276,643
Illionois Tool Wks Inc	Common Stock	\$ 166,887	\$ 284,301
Norfolk Southern Corp	Common Stock	\$ 207,832	\$ 321,749
Apple Inc	Common Stock	\$ 254,310	\$ 345,835
Automatic Data Processing Inc	Common Stock	\$ 133,418	\$ 227,816

THE FURUKAWA ROCK DRILL USA

DEFINED BENEFITS PLAN

EIN: 34-1656244

Plan Number: 002

Schedule H, Line 4i Schedule of Assets Held at August 31, 2014

Identity of Issue (b)	Description of Investment (c)	Cost (d)	Current Value (e)
Cisco Systems Inc	Common Stock	\$ 164,707	\$ 182,927
Qualcomm Inc	Common Stock	\$ 228,651	\$ 273,884
AT&T Inc	Common Stock	\$ 211,938	\$ 252,831
Dominion Resources Inc	Common Stock	\$ 139,971	\$ 213,750
PPL Corporation	Common Stock	\$ 149,888	\$ 158,086
Southern Company	Common Stock	\$ 118,740	\$ 149,761
Wisconsin Energy Corp	Common Stock	\$ 147,177	\$ 158,882
Ishares Russell Midcap	Equity Mutual Fund	\$ 221,987	\$ 449,990
Vanguard Reit	Equity Mutual Fund	\$ 196,722	\$ 214,560
Wisdomtree Intl L/C DVD Fund	Equity Mutual Fund	\$ 564,343	\$ 577,652
Federated Inst HI Yield Bond Fund	Fixed Income Mutual Fund	\$ 70,002	\$ 73,107
Federated Short Term Inc Fund	Fixed Income Mutual Fund	\$ 470,000	\$ 467,705
Federated Total Return Bond FD	Fixed Income Mutual Fund	\$ 299,667	\$ 296,092
Oppenheimer Intl Bond Fund	Fixed Income Mutual Fund	\$ 129,902	\$ 124,806
Oppenheimer SR Float Rate	Fixed Income Mutual Fund	\$ 84,922	\$ 84,537
Vanguard Inflation Protected	Fixed Income Mutual Fund	\$ 68,326	\$ 69,050
Vanguard Intm Term	Fixed Income Mutual Fund	\$ 343,773	\$ 348,085

THE FURUKAWA ROCK DRILL USA DEFINED BENEFIT PLAN

EIN/PN: 34-1656244/002

Schedule SB, line 32 - Schedule of Amortization Bases

Date Established	Years Remaining	Annual Installment	Present Value of Installment
7/1/2008	1.83	\$ 128,656	\$ 230,540
7/1/2010	3.83	174,022	621,001
9/1/2010	4.00	368,787	1,368,772
7/1/2011	4.83	179,762	789,365
9/1/2011	5.00	227,346	1,029,214
7/1/2012	5.83	(108,239)	(555,810)
9/1/2012	6.00	(174,883)	(919,294)
7/1/2013	6.83	(6,063)	(35,332)

Note: The Gougler Industries, Inc. Non-Union Employees Defined Benefit Plan and the Gougler Union Employees' Pension Plan were merged effective September 1, 2013. The Non-Union Plan had a July 1 – June 30 plan year and the Union Plan had a September 1 – August 31 plan year. The amortization bases in the above chart established July 1 represent the bases associated with the Non-Union Plan prior to the merger and the bases established September 1 represent bases associated with the Union Plan prior to the merger.