

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>08/02/2013</u> and ending <u>08/01/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information										
1a Name of plan <u>NIDEC MINSTER CORPORATION CONSOLIDATED PENSION TRU ST</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>09/24/1962</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>34-4306440</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>419-628-2331</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>333510</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>09/24/1962</u>		2b Employer Identification Number (EIN) <u>34-4306440</u>		2c Sponsor's telephone number <u>419-628-2331</u>		2d Business code (see instructions) <u>333510</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>										
1c Effective date of plan <u>09/24/1962</u>											
2b Employer Identification Number (EIN) <u>34-4306440</u>											
2c Sponsor's telephone number <u>419-628-2331</u>											
2d Business code (see instructions) <u>333510</u>											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>NIDEC MINSTER CORPORATION</u> <u>240 WEST FIFTH STREET</u> <u>MINSTER, OH 45865</u>											

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	06/12/2015	STEPHEN C. KILL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	06/12/2015	STEPHEN C. KILL
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 1129
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 255
b Retired or separated participants receiving benefits	6b 346
c Other retired or separated participants entitled to future benefits.....	6c 407
d Subtotal. Add lines 6a , 6b , and 6c	6d 1008
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e 110
f Total. Add lines 6d and 6e	6f 1118
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1B 1I	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 08/02/2013 and ending 08/01/2014

▶ **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 NIDEC MINSTER CORPORATION CONSOLIDATED PENSION TRU ST	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF NIDEC MINSTER CORPORATION	D Employer Identification Number (EIN) 34-4306440
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 08 Day 02 Year 2013	
2 Assets:	
a Market value	2a 88497130
b Actuarial value	2b 85887194
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a 443 49013979
b For terminated vested participants.....	3b 413 11186568
c For active participants:	
(1) Non-vested benefits	3c(1) 3265
(2) Vested benefits	3c(2) 22995345
(3) Total active.....	3c(3) 280 22998610
d Total.....	3d 1136 83199157
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 6.28 %
6 Target normal cost	6 71000

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		06/11/2015
Signature of actuary		Date
JAMES VAN VLEET		14-05701
Type or print name of actuary		Most recent enrollment number
MASSMUTUAL		614-659-0116
Firm name		Telephone number (including area code)
40 VILLAGE POINTE DRIVE POWELL, OH 43065-7760		
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)	0	0
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)	0	0
10 Interest on line 9 using prior year's actual return of <u>16.08</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		15689762
b Interest on (a) using prior year's effective interest rate of <u>6.98</u> % except as otherwise provided (see instructions)		1095145
c Total available at beginning of current plan year to add to prefunding balance		16784907
d Portion of (c) to be added to prefunding balance		16784907
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)	0	16784907

Part III Funding Percentages		
14 Funding target attainment percentage	14	83.05 %
15 Adjusted funding target attainment percentage	15	83.05 %
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	81.74 %
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
11/14/2014	867757				
02/13/2015	867757				
03/25/2015	4000000				
			Totals ►	18(b)	5735514
				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	5211689
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 64
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	71000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	14096870	3400026	
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	3471026	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	3000466	3000466
36 Additional cash requirement (line 34 minus line 35).....	36	470560	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	5211689	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	4741129	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	3000466	
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	0	
43 Excess installment acceleration amount to be carried over to future plan years	43	0	

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 08/02/2013 and ending 08/01/2014	
A Name of plan NIDEC MINSTER CORPORATION CONSOLIDATED PENSION TRU ST	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 NIDEC MINSTER CORPORATION	D Employer Identification Number (EIN) 34-4306440

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)

SEI PRIVATE TRUST COMPANY

06-1271230

(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?
28	NONE	261721	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

MASSMUTUAL RETIREMENT SERVICES

04-1590850

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	49918	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SEI PRIVATE TRUST COMPANY

06-1271230

(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 49	NONE	34742	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning <u>08/02/2013</u> and ending <u>08/01/2014</u>		
A Name of plan <u>NIDEC MINSTER CORPORATION CONSOLIDATED PENSION TRU ST</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>NIDEC MINSTER CORPORATION</u>	D Employer Identification Number (EIN) <u>34-4306440</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE:	<u>SEI SPECIAL SITUATIONS COLLECTIVE I</u>
--	--

b Name of sponsor of entity listed in (a):	<u>SEI TRUST COMPANY</u>
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c EIN-PN <u>27-0977453-038</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>9884725</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:	<u>SEI CORE PROPERTY COLLECTIVE INV TR</u>
--	--

b Name of sponsor of entity listed in (a):	<u>SEI TRUST COMPANY</u>
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c EIN-PN <u>27-3224429-045</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>8584060</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:	
--	--

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) <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
For calendar plan year 2013 or fiscal plan year beginning <u>08/02/2013</u> and ending <u>08/01/2014</u>		
A Name of plan <u>NIDEC MINSTER CORPORATION CONSOLIDATED PENSION TRU ST</u>		B Three-digit plan number (PN) ► <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NIDEC MINSTER CORPORATION</u>		D Employer Identification Number (EIN) <u>34-4306440</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	6720	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	16474425	5735514
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)	84767	158249
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	2814	2889
(2) U.S. Government securities	1c(2)	323	254
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	22856821	18468785
(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)	49524056	74445004
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	88949926	98810695

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	88949926	98810695
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	5735514	
(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)		5735514

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	73510	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		73510

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2029501	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2029501

(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	6449305	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		6449305

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	1205592	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		1205592

		(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)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		15493422

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5286272	
(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)		5286272
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)	84660	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	261721	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		346381
j Total expenses. Add all expense amounts in column (b) and enter total	2j		5632653

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		9860769
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: MCGLADREY LLP

(2) EIN: 42-0714325

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.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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 08/02/2013 and ending 08/01/2014

A Name of plan <u>NIDEC MINSTER CORPORATION CONSOLIDATED PENSION TRU ST</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NIDEC MINSTER CORPORATION</u>	D Employer Identification Number (EIN) <u>34-4306440</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>23-3060382</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: 34% Investment-Grade Debt: 27% High-Yield Debt: 4% Real Estate: 0% Other: 35%

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):



Independent Auditor's Report

Nidec Minster Corporation
Consolidated Pension Trust
Minster, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Nidec Minster Corporation Consolidated Pension Trust (the Plan), which comprise the statement of net assets available for benefits as of August 1, 2014 and the related statements of changes in net assets available for benefits for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform and we did not perform, any auditing procedures with respect to the information described in Note 3, which was certified by SEI Private Trust Company, the trustee of the Plan, except for comparing this 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 assets and executes transactions. The Plan Administrator has obtained certification from the trustee as of and for the year ended August 1, 2014, 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.

Independent Auditor's Report (Continued)

Other Matters

The supplemental schedules of assets (held at end of year) as of August 1, 2014 and reportable transactions for the year ended August 1, 2014 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purposes of additional analysis and are not a required part of the financial statements. These supplemental schedules are the responsibility of the Plan's management. 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.

The financial statements of the Plan as of August 1, 2013 were audited by other auditors whose report dated May 16, 2014 did not express an opinion on the 2013 financial statements for the same reason described above in the Basis for Disclaimer of Opinion paragraph. Their report also indicated the form and content of the information in the 2013 financial statements, other than that derived from the information certified or provided by the custodian, was 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.

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

The form and content of the information included in the financial statements and supplemental 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.

McGladrey LLP

Dayton, Ohio
June 8, 2015

Nidec Minster Corporation Consolidated Pension Trust

Financial Report
August 1, 2014

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Independent Auditor's Report

Nidec Minster Corporation
Consolidated Pension Trust
Minster, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Nidec Minster Corporation Consolidated Pension Trust (the Plan), which comprise the statement of net assets available for benefits as of August 1, 2014 and the related statements of changes in net assets available for benefits for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform and we did not perform, any auditing procedures with respect to the information described in Note 3, which was certified by SEI Private Trust Company, the trustee of the Plan, except for comparing this 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 assets and executes transactions. The Plan Administrator has obtained certification from the trustee as of and for the year ended August 1, 2014, 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.

Independent Auditor's Report (Continued)

Other Matters

The supplemental schedules of assets (held at end of year) as of August 1, 2014 and reportable transactions for the year ended August 1, 2014 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purposes of additional analysis and are not a required part of the financial statements. These supplemental schedules are the responsibility of the Plan's management. 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.

The financial statements of the Plan as of August 1, 2013 were audited by other auditors whose report dated May 16, 2014 did not express an opinion on the 2013 financial statements for the same reason described above in the Basis for Disclaimer of Opinion paragraph. Their report also indicated the form and content of the information in the 2013 financial statements, other than that derived from the information certified or provided by the custodian, was 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.

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

The form and content of the information included in the financial statements and supplemental 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.

McGladrey LLP

Dayton, Ohio
June 8, 2015

Nidec Minster Corporation Consolidated Pension Trust

**Statements of Net Assets Available for Benefits
August 1, 2014 and 2013**

	2014	2013
Investments at fair value:		
Money market	\$ 2,889	\$ 2,814
U.S. government agency securities	254	323
Mutual funds	74,445,004	49,524,056
Collective funds	18,468,785	22,856,821
Total investments	92,916,932	72,384,014
Receivables:		
Employer contribution	5,735,514	16,474,425
Accrued investment income	158,249	84,767
Total receivables	5,893,763	16,559,192
Cash	-	6,720
Net assets available for benefits	\$ 98,810,695	\$ 88,949,926

See notes to financial statements.

Nidec Minster Corporation Consolidated Pension Trust

**Statements of Changes in Net Assets Available for Benefits
Years Ended August 1, 2014 and 2013**

	2014	2013
Additions to net assets attributed to:		
Investment income:		
Interest and dividend income	\$ 2,103,011	\$ 1,238,510
Net appreciation in fair value of investments	7,654,897	8,667,394
	9,757,908	9,905,904
Employer contributions	5,735,514	21,739,220
Total additions	15,493,422	31,645,124
Deductions from net assets attributed to:		
Benefits paid	5,286,272	5,194,518
Administrative expenses	346,381	269,003
Total deductions	5,632,653	5,463,521
Net increase	9,860,769	26,181,603
Net assets available for benefits		
Beginning	88,949,926	62,768,323
Ending	\$ 98,810,695	\$ 88,949,926

See notes to financial statements.

**Nidec Minster Corporation
Consolidated Pension Trust**

Notes to Financial Statements

Note 1. Description of Plan

The following brief description of the Nidec Minster Corporation Consolidated Pension Trust (the Plan) is provided for general information purposes only. Effective January 1, 2013, the Plan Sponsor changed its legal name from The Minster Machine Company to Nidec Minster Corporation (the Company and Plan Sponsor). Accordingly, the Plan changed its name from The Minster Machine Company Consolidated Pension Trust to Nidec Minster Corporation Consolidated Pension Trust. Participants should refer to the Pension Agreement between Nidec Minster Corporation of Minster, Ohio and the United Steelworkers of America AFL-CIO Local Union No. 321 (USWA Agreement) or the Pension Agreement between Nidec Minster Corporation of Minster, Ohio and Glass, Molders, Pottery, Plastics and Allied Workers International Union, Local Union No. 343 Employees (GMP Agreement), or the Nidec Minster Corporation Restated Non-bargaining Employees' Retirement Plan (Non-bargaining Plan) for a more complete description of Plan provisions.

General: The Plan is a noncontributory, defined benefit pension plan that provides defined pension benefits to substantially all employees of Nidec Minster Corporation represented by the United Steelworkers of America, the employees represented by the Glass, Molders, Pottery, Plastics and Allied Workers International Union and non-bargaining employees of the Company. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended, the 2012 Pension Relief Act and the Pension Protection Act of 2006.

During 2007, the Company signed an amendment to freeze benefits for employees participating under the Nidec Minster Corporation Restated Non-bargaining Employees' Retirement Plan (Non-bargaining Plan). As a result of the amendment, credited service shall cease to accrue for employees participating in the Non-bargaining Plan subsequent to December 31, 2007.

During 2010, the Company signed an amendment to freeze benefits for employees represented by the United Steelworkers of America participating under the Plan. As a result of the amendment, no compensation earned shall be considered and credited service shall cease to accrue for covered employees participating in the Plan subsequent to May 17, 2010.

During 2010, the Company signed an amendment to freeze benefits for employees represented by the Glass, Molders, Pottery, Plastics and Allied Workers International Union participating under the Plan. As a result of the amendment, no compensation earned shall be considered and credited service shall cease to accrue for covered employees participating in the Plan subsequent to December 31, 2010.

Contributions: The Sponsor contributes amounts as actuarially determined in order to provide assets sufficient to meet the benefits to be paid to Plan members. The Plan has met the ERISA minimum funding requirements for years ended August 1, 2014 and 2013.

Vesting: Benefits under the Plan are generally based on an employee's years of service and compensation or years of service and a benefit multiplier. The Plan provides for 100 percent vesting of such benefits after an employee completes five years of service or satisfies the early retirement requirements.

Benefit payments: Upon retirement, death or permanent disability, a participant's distribution will commence in the form of one of the various annuity options, as selected by the participant. In certain instances, it may be paid in lump sum. Upon termination for other than retirement, death, or disability, the benefit payment shall commence at the participant's normal retirement age.

**Nidec Minster Corporation
Consolidated Pension Trust**

Notes to Financial Statements

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The accompanying financial statements are prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) in accordance with Financial Accounting Standards Board Accounting Standards Codification.

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. 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. Capital gain distributions are included in interest and dividend income.

Actuarial present value of accumulated plan benefits: Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died and (c) present employees or their beneficiaries. Benefits under the Plan are based on employees' compensation and years of credited service. Benefits payable under all circumstances – retirement, death, disability and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by the actuary for the Plan from the Mass Mutual Financial Group and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The Plan has elected to present actuarial benefit information as of the beginning of the Plan year.

An independent actuary calculated the present value of future Plan benefits. Benefits payable are included to the extent that they are deemed attributable to participant service rendered as of the valuation date.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect the amounts and disclosures reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Administrative expenses: Fees charged by the Plan custodian for management investment services and trust services of plan assets and fees charged by the actuary for recordkeeping and actuarial fees are paid by the Plan.

Benefit payments: Benefits are recorded when paid.

**Nidec Minster Corporation
Consolidated Pension Trust**

Notes to Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

Subsequent events: The Plan has evaluated subsequent events through June 8, 2015, the date the financial statements were available to be issued.

Note 3. Information Prepared and Certified By Trustee

The investment information included throughout the Plan's financial statements and supplemental schedules as of and for the years ended August 1, 2014 and 2013 was prepared by or derived from information provided by the trustee and furnished to the Plan administrator. The Plan administrator has obtained certifications from the trustee that information provided to the Plan administrator by the trustee related to these investments is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information in Notes 4 and 10 and supplemental schedules related to the Plan's investments.

SEI Private Trust Company also certified to the completeness and accuracy of \$7,654,897 and \$8,667,394 of net appreciation in fair value of investments and \$2,103,011 and \$1,238,510 of interest and dividend income for the years ended August 1, 2014 and 2013, respectively.

Note 4. Investments

During the years ended August 1, 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 as follows:

	2014	2013
Mutual funds	\$ 5,776,158	\$ 6,996,504
Collective funds	1,878,739	1,670,890
Total	\$ 7,654,897	\$ 8,667,394

The following presents the fair value of investments that represent 5% or more of the Plan's net assets available for benefits at August 1:

	2014	2013
Mutual funds:		
SEI Long Duration Fund	\$ 42,037,124	\$ 19,260,471
SEI Large Cap Disciplined Equity #295	*	7,504,005
SEI U.S Managed Vol Fund	5,949,063	*
SEI Global Managed Vol Fund	5,922,366	*
SEI World Equity Ex-US Fund	*	7,405,599
Collective funds:		
SEI Core Property Collective Fund	8,584,060	7,667,056
SEI Opportunity Collective Fund	*	6,091,568
SEI Special Situations Collective Fund	9,884,725	9,098,197

* Represents less than 5% of the Plan's net assets.

**Nidec Minster Corporation
Consolidated Pension Trust**

Notes to Financial Statements

Note 5. Funding Policy

The Company pays to the trustee from time to time such amounts in cash necessary to provide the benefits under the Plan determined by the application of accepted actuarial methods and assumptions. The Company's contributions for 2014 and 2013 met or exceeded the minimum funding requirements of ERISA. Contributions are intended to cover the aggregate of normal cost and interest plus an amount necessary to amortize the unfunded frozen initial liability over 15 years.

Note 6. Actuarial Present Value of Accumulated Plan Benefits

An independent actuary calculated the present value of future Plan benefits. Benefits payable are included to the extent that they are deemed attributable to participant service rendered as of the valuation date. Significant assumptions underlying the actuarial computation as of August 2, 2013 include:

The Plan has elected to present beginning of the year actuarial information.

Mortality rates:	GMP/USW	RP2014 Scale MP Blue Collar Non Annuitant and Annuitant
	Office	RP2014 Scale MP White Collar Non Annuitant and Annuitant
Termination:	Office employees	Actuary's Pension Handbook Table T-3
	USWA	Actuary's Pension Handbook Table T-1
	GMP	Actuary's Pension Handbook Table T-7
Retirement:	Office and GMP	Age 65
	USWA	Age 63
Rate of return:	All	7.00%
Current liability:	Gateway (Testing)	4.94%
	RPA '94 (minimum)	6.15%
	RPA '94 (maximum)	6.76%

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.

The actuarial present value of accumulated Plan benefits at August 2, 2013 is as follows:

Vested benefits	
Participants currently receiving benefits	\$48,511,301
Other participants	<u>33,275,508</u>
	81,786,809
Nonvested benefits	<u>3,134</u>
Total actuarial present value of accumulated Plan benefits	<u>\$81,789,943</u>

**Nidec Minster Corporation
Consolidated Pension Trust**

Notes to Financial Statements

Note 6. Actuarial Present Value of Accumulated Plan Benefits (Continued)

Changes in the actuarial present value of accumulated Plan benefits for the year ended August 2, 2013 is as follows:

Beginning balance	\$ 73,956,630
Increase (decrease) attributable to:	
Benefit accumulated	363,976
Interest accumulated	4,995,156
Benefits paid	(5,194,518)
Change in actuarial assumptions	<u>7,668,699</u>
Ending balance	<u>\$ 81,789,943</u>

Change in actuarial assumptions consists of changes to the mortality table for funding target from the IRS 2011 PV for annuitants for retired males and retired females and IRS 2011 PV for non-annuitants for males and females for all others to IRS 2013 PV for annuitants for retired males and retired females and IRS 2013 PV for non-annuitants for males and females for all others. Assumed expense was \$71,000 for 2013, approximately a 2 year average of administrative expenses.

Note 7. Plan Termination

While the Sponsor has not expressed any intent to terminate the Plan or to discontinue contributions, it has the right to do so at any time, subject to the provisions set forth in ERISA. Should the Plan be terminated at some future date, all participants will become 100% vested in benefits earned as of the termination date.

If the termination is the result of the bankruptcy, or near bankruptcy of Sponsor and Plan assets are not adequate to pay all vested benefits before termination, the Pension Benefit Guaranty Corporation (the PBGC) will take over the Plan and pay those benefits the PBGC guarantees. In this case, some participants may receive a smaller benefit than if the Plan had continued. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits, as described in the Plan and the level of benefits guaranteed by the PBGC at that time.

Note 8. Income Tax Status

The Internal Revenue Service has determined and informed the Employer by a letter dated August 31, 2012, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Note 9. Parties-in-Interest Transactions

Certain Plan investments are shares of money market funds, mutual funds and collective fund issued by SEI Private Trust. SEI Trust is a trustee of the Plan and these transactions qualify as party-in-interest managed transactions.

**Nidec Minster Corporation
Consolidated Pension Trust**

Notes to Financial Statements

Note 9. Parties-in-Interest Transactions (Continued)

Fees paid by the Plan for investment advisory, management and trustee services rendered by parties-in-interest amounted to \$296,463 and \$224,410 for the years ended August 1, 2014 and 2013, respectively.

Note 10. Fair Value Measurements

The Plan has determined the fair value of certain assets and liabilities through application of accounting guidance that establishes a framework for measuring fair values.

Fair value is defined as the price that would be received to see an asset or paid to transfer a liability in an orderly transaction between market participants. Standards require the use of valuation techniques that are consistent with the market approach, the income approach and/or the cost approach. Inputs to valuation techniques refer to the assumptions that market participants would use in pricing the asset or liability. Inputs may be observed, meaning those that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from independent sources, or unobservable, meaning those that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. In that regard, standards established a fair value hierarchy for valuation inputs that gives the highest priority to quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs.

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

**Nidec Minster Corporation
Consolidated Pension Trust**

Notes to Financial Statements

Note 10. Fair Value Measurements (Continued)

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at August 1, 2014 and 2013.

Money markets: Valued at fair value based on quoted prices in active markets for identical assets.

U.S. government securities and mutual funds: Valued at the closing price reported on the active market on which the individual securities are traded.

Collective funds: Valued at the net asset value ("NAV") of shares held by the Plan at year end.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of August 1, 2014 and 2013:

Description	Total	Fair Value Measurements at August 1, 2014		
		Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money market funds	\$ 2,889	\$ 2,889	\$ -	\$ -
U.S. government securities	254	254		
Mutual funds:				
Bond funds	2,883,798	2,883,798		
Blend funds	5,084,370	5,084,370		
Growth funds	8,775,857	8,775,857		
Value funds	14,883,824	14,883,824		
Long-term bonds	42,037,124	42,037,124		
Other funds	780,031	780,031		
Total mutual funds	74,445,004	74,445,004	-	-
Collective funds	18,468,785		18,468,785	
Total assets at fair value	\$92,916,932	\$ 74,448,147	\$ 18,468,785	\$ -

**Nidec Minster Corporation
Consolidated Pension Trust**

Notes to Financial Statements

Note 10. Fair Value Measurements (Continued)

Description	Total	Fair Value Measurements at August 1, 2013		
		Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money market funds	\$ 2,814	\$ 2,814	\$ -	\$ -
U.S. government securities	323	323		
Mutual funds:				
Bond funds	2,965,760	2,965,760		
Blend funds	8,001,089	8,001,089		
Growth funds	14,909,604	14,909,604		
Value funds	2,908,558	2,908,558		
Fixed income funds	19,260,471	19,260,471		
Other funds	1,478,574	1,478,574		
Total mutual funds	49,524,056	49,524,056	-	-
Collective funds	22,856,821		22,856,821	
Total assets at fair value	\$72,384,014	\$ 49,527,193	\$22,856,821	\$ -

Plan management evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the years ended August 1, 2014 and 2013, there were no significant transfers in or out of Levels 1, 2, or 3.

The following table summarizes investments measured at fair value based on net asset value (NAV) per share as of August 1, 2014 and 2013:

	Fair Value	Fair Value	Frequency	Notice Period
SEI Core Property Collective Fund	\$ 8,584,060	\$ 7,667,056	Quarterly	65 days
SEI Opportunity Collective Fund	-	6,091,568	Quarterly	95 days
SEI Special Situations Collective Fund	9,884,725	9,098,197	Semi-annual	95 days
Total collective funds	\$ 18,468,785	\$ 22,856,821		

- (a) *Collective funds.* This category includes a stable value collective fund whose objective is to protect principal while providing a higher rate of return than shorter term investments, such as money market funds. The funds invest mainly in real estate, offshore opportunity funds and other diverse funds. Investments in this category can be redeemed as noted specifically above at the current net asset value per share based on the fair value of the underlying assets. The fair values of investments in this category have been estimated using the net asset value per share of the underlying investments.

**Nidec Minster Corporation
Consolidated Pension Trust**

Notes to Financial Statements

Note 11. Risks and Uncertainties

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

Supplemental Schedules

Nidec Minster Corporation Consolidated Pension Trust

Schedule H, Part IV, 4i - Schedule of Assets (Held at End of Year)

Employer Identification Number 34-4306440

Plan Number 002

August 1, 2014

(a)	(b) Identity of Party Involved and Description of Asset	(c) Description of Investment	(d) Cost	(e) Current Value
*	SEI Daily Income Prime Oblig FD:34	2,889 shares	\$ 2,889	\$ 2,889
	Government National Mortgage Assn. Pool #780577	220 shares	222	252
	Federal National Mortgage Assn. Pool #313280	2 shares	3	2
	Total U.S. government agencies		<u>225</u>	<u>254</u>
*	SEI Emerging Markets Equity Fund	69,029 shares	716,696	780,031
*	SEI Large Cap Disciplined Equity #295	299,020 shares	3,129,533	4,422,510
*	SEI Dynamic Asset Allocation Fund	252,782 shares	2,916,159	3,708,315
*	SEI Small/Mid Cap Equity Fund #296	88,950 shares	1,122,470	1,376,055
*	SEI High Yield Bond Fund	294,265 shares	2,759,223	2,883,798
*	SEI Emerging Markets Debt Fund	286,349 shares	3,065,624	3,012,395
*	SEI World Equity Ex-US Fund	337,731 shares	3,707,163	4,353,347
*	SEI Long Duration Fund	4,744,596 shares	39,765,970	42,037,124
*	SEI U.S. Managed Vol Fund	407,749 shares	6,032,573	5,949,063
*	SEI Global Managed Vol Fund	527,370 shares	5,952,985	5,922,366
	Total mutual funds		<u>69,168,396</u>	<u>74,445,004</u>
*	SEI Core Property Collective Fund	5,774 shares	7,000,000	8,584,060
*	SEI Special Situations Collective Fund	7,448 shares	8,450,000	9,884,725
	Total collective funds		<u>15,450,000</u>	<u>18,468,785</u>
	Total		<u>\$ 84,621,510</u>	<u>\$ 92,916,932</u>

Nidec Minster Corporation Consolidated Pension Trust

Schedule H, Part IV, 4j - Schedule of Reportable Transactions
Employer Identification Number 34-4306440
Plan Number 002
For the Year Ended August 1, 2014

(a) Identify of Party Involved	(b) Description of Asset	(h)			
		(c) Purchase Price	(d) Selling Price	(g) Cost of Asset Sold	Fair Value of Asset on Transaction Date
Type (i) - Single Transactions in Excess of 5 Percent of Plan Assets					
* SEI Private Trust Company	Global Managed Vol. Fund	\$ 4,573,872	\$ -	\$ -	\$ 4,573,872
* SEI Private Trust Company	Prime Obligation Fund	4,000,000	-	-	4,000,000
* SEI Private Trust Company	Prime Obligation Fund	-	4,000,000	4,000,000	4,000,000
* SEI Private Trust Company	Prime Obligation Fund	3,671,169	-	-	3,671,169
* SEI Private Trust Company	Prime Obligation Fund	-	3,671,169	3,671,169	3,671,169
* SEI Private Trust Company	Prime Obligation Fund	5,640,094	-	-	5,640,094
* SEI Private Trust Company	Prime Obligation Fund	-	5,640,094	5,640,094	5,640,094
* SEI Private Trust Company	SEI U.S. Managed Vol. Fund	6,333,054	-	-	6,333,054
* SEI Private Trust Company	SEI World Equity Ex-US Fund	-	4,183,448	3,578,678	4,183,448
* SEI Private Trust Company	SEI Long Duration Fund	4,000,000	-	-	4,000,000
* SEI Private Trust Company	SEI Long Duration Fund	3,671,169	-	-	3,671,169
* SEI Private Trust Company	SEI Long Duration Fund	6,051,471	-	-	6,051,471
* SEI Private Trust Company	SEI Opportunity Collective Fund	-	6,266,776	5,698,583	6,266,776
					604,770
					-
					-
					-
					568,193

Type (iii) - Series of Transactions in Excess of 5 Percent of Plan Assets

* SEI Private Trust Company	SEI Global Managed Vol. Fund	\$ 6,338,723	\$ 366,144	\$ 385,738	\$ 6,704,867	\$ (19,594)
* SEI Private Trust Company	SEI U.S. Managed Vol. Fund	7,585,001	1,471,636	1,552,427	9,056,637	(80,791)
* SEI Private Trust Company	SEI World Equity Ex-US Fund	1,840,666	5,564,397	4,769,443	7,405,063	794,954
* SEI Private Trust Company	SEI Long Duration Fund	21,563,199	1,472,276	1,410,678	23,035,475	61,598
* SEI Private Trust Company	SEI Small/Mid Cap Eqy Fund	1,116,217	3,824,893	2,550,907	4,941,110	1,273,986
* SEI Private Trust Company	SEI Large Cap Disclp Eq Fund	2,134,460	5,726,310	3,829,571	7,860,770	1,896,739
* SEI Private Trust Company	SEI Opportunity Collective Fund	-	6,266,776	5,698,583	6,266,776	568,193

2013 Schedule SB
Plan: Nidec Minster Corporation Consolidated Pension Trust
PLN No: 002
EIN: 34-4306440

Schedule SB, Line 32 - Shortfall Amortization Base

Maintenance of Shortfall Amortization Base (SAB) as of August 2, 2013

Date Established	SAB Original Amount	Original Amortization Period	Balance as of 08/02/2013	Remaining Amortization Period	Shortfall Amortization Installment
08/02/2008	\$ 14,921,997	7	\$ 4,926,315	2	\$ 2,522,525
08/02/2009	7,710,514	15	6,351,933	11	788,495
08/02/2010	5,306,084	7	3,290,511	4	883,048
08/02/2011	11,376,607	15	9,892,129	13	1,053,510
08/01/2012	(5,953,586)	7	(5,348,307)	6	(1,010,470)
08/02/2013	(5,015,711)	7	<u>(5,015,711)</u>	7	<u>(837,082)</u>
			\$ 14,096,870		\$ 3,400,026

Schedule SB, Line 23 –Valuation Method and Assumptions

A. Valuation Method and Assumptions

1. Valuation Method

Pension Protection Act of 2006 Funding Target Method.

2. Valuation of Assets

The assets were valued using a 24-month smoothing method, not less than 90% nor greater than 110% of the market value of assets. The financial information used in this valuation was not audited by The Hartford.

3. Employees Included in the Calculations

All active employees who have met the plan's eligibility requirements as of the valuation date are included in the calculations. Former employees or their survivors who are entitled to an immediate or deferred benefit under the provisions of the plan are also included.

4. Actuarial Assumptions

a. Mortality:

- | | |
|---------------------|--|
| (1) Pre-retirement | 2013 Non-annuitant mortality for males and females |
| (2) Post-retirement | 2013 Annuitant mortality for males and females |

b. Disability:

UAW 1955 Disability Table for GMP
75% UAW 1955 Disability Table for Office and USWA

c. Termination:

APH Table T-3 less GA51 for Office.
APH Table T-7 less GA51 for GMP.
APH Table T-1 less GA51 for USWA.

d. Salary progression:

N/A; Salaried Plan Frozen

e. Interest rate used for determining:

- | | | |
|---------------------|----------------------------|-------------------------------|
| (1) Normal funding: | April 24-month average | |
| | With Funding Stabilization | Without Funding Stabilization |
| (a) Segment 1 | 4.94% compounded annually | 1.50% compounded annually |
| (b) Segment 2 | 6.15% compounded annually | 4.22% compounded annually |
| (c) Segment 3 | 6.76% compounded annually | 5.26% compounded annually |
| (d) Effective Rate | 6.28% compounded annually. | 4.48% compounded annually |

- | | |
|----------------------|---|
| (2) Expected Return: | 8%, not to exceed prescribed third segment rate |
|----------------------|---|

f. Expenses:

\$71,000 for 2013, Approximate 2 year average

g. Retirement age:	Age	USWA Rate	Office Rate	GMP Rate
	60	0.000	0.100	0.100
	61	0.000	0.075	0.100
	62	0.000	0.200	0.400
	63	1.000	0.050	0.200
	64	0.000	0.050	0.500
	65	0.000	1.000	1.000

h. Social Security Taxable
Wage Base increases: Not Applicable

i. The following are examples of the probability that a participant will die or terminate within the year:

Age	Mortality ¹		Termination			Disability	
	Male	Female	USWA M / F	Office M / F	GMP M / F	USWA / Office M / F	GMP M / F
25	.00028	.00014	.04895	.05270	.09674	.00023	.00030
30	.00039	.00020	.03702	.04831	.09303	.00030	.00040
35	.00067	.00035	.02349	.04474	.08706	.00038	.00050
40	.00086	.00046	.01128	.03841	.07754	.00053	.00070
45	.00105	.00072	.00265	.03215	.06354	.00075	.00100
50	.00129	.00104	.00000	.01525	.04225	.00135	.00180
55	.00177	.00202	.00000	.00334	.01549	.00270	.00360
60	.00311	.00342	.00000	.00000	.00147	.00675	.00900
65	.01022	.00938	.00000	.00000	.00000	.00000	.00000

¹ Prior to age 65, the sample rates show Non Annuitant mortality. The Age 65 sample rate shows Annuitant mortality.

5. Other Considerations

- a. Participant salaries are limited to the IRC Section 401(a)(17) limit that was in effect as of the beginning of the plan year. Projected benefits are limited to the IRC Section 415(b) limit that was in effect as of the beginning of the plan year.
- b. For the purpose of valuing death benefits, 80% of male and 80% of female employees are assumed to be married. For USWA and Office, husbands are assumed to be 3 years older than their wives. For GMP, husbands and wives are assumed to be the same age.
- c. Pension Relief Act of 2010 was reflected by using the 15-year amortization of the 2009 Shortfall Amortization Base and the 2011 Shortfall Amortization Base.
- d. Although we believe these to be accurate and complete, employee data supplied to us by the Employer and financial information supplied to us by the Trustee have not been audited by us.
- e. We rely on the Employer to inform us of any former participants who have been rehired and lost prior service because of the length of their break in service. These employees may have participation requirements different from other new employees.
- f. The present value of accrued benefits shown in item E(2) on page 3 is based on the segment rates as of the June preceding the valuation date and the applicable mortality table.

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 08/02/2013 and ending 08/01/2014

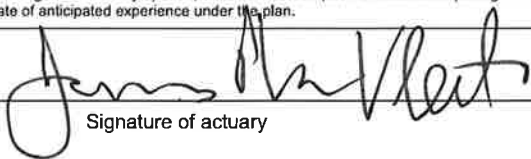
► **Round off amounts to nearest dollar.**

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

A Name of plan Nidec Minster Corporation Consolidated Pension Tru	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 Nidec Minster Corporation	D Employer Identification Number (EIN) 34-4306440
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>8</u> Day <u>2</u> Year <u>2013</u>			
2 Assets:			
a Market value	2a		88,497,130
b Actuarial value	2b		85,887,194
3 Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a	443	49,013,979
b For terminated vested participants.....	3b	413	11,186,568
c For active participants:			
(1) Non-vested benefits	3c(1)		3,265
(2) Vested benefits	3c(2)		22,995,345
(3) Total active.....	3c(3)	280	22,998,610
d Total	3d	1,136	83,199,157
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		6.28 %
6 Target normal cost	6		71,000

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

SIGN HERE	 Signature of actuary	<u>11 June 2015</u> Date
	James Van Vleet Type or print name of actuary	<u>14-05701</u> Most recent enrollment number
	MassMutual Firm name	<u>(614) 659-0116</u> Telephone number (including area code)
	40 Village Pointe Drive Address of the firm	
	Powell OH 43065-7760	

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)	0	0
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)	0	0
10 Interest on line 9 using prior year's actual return of <u>16.08</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		15,689,762
b Interest on (a) using prior year's effective interest rate of <u>6.98</u> % except as otherwise provided (see instructions)		1,095,145
c Total available at beginning of current plan year to add to prefunding balance		16,784,907
d Portion of (c) to be added to prefunding balance		16,784,907
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)	0	16,784,907

Part III Funding Percentages

14 Funding target attainment percentage	14	83.05 %
15 Adjusted funding target attainment percentage	15	83.05 %
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	81.74 %
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
11/14/2014	867,757				
02/13/2015	867,757				
03/25/2015	4,000,000				
Totals ▶			18(b)	5,735,514	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	5,211,689

20 Quarterly contributions and liquidity shortfalls:

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

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

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

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

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

21 Discount rate:			
a Segment rates:	1st segment: 4.94 %	2nd segment: 6.15 %	3rd segment: 6.76 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 64
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	71,000
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance Installment	
a Net shortfall amortization installment.....		14,096,870	3,400,026
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	3,471,026
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	3,000,466	3,000,466
36 Additional cash requirement (line 34 minus line 35).....		36	470,560
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)		37	5,211,689
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	4,741,129
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	3,000,466
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	0
43 Excess installment acceleration amount to be carried over to future plan years		43	0

2013 Schedule SB

Plan: Nidec Minster Corporation Consolidated Pension Trust

PLN No: 002

EIN: 34-4306440

Schedule SB, line 19 – Discounted Employer Contributions

The following employer contributions for 2013 plan year were made by the dates below:

Effective Interest Rate: 6.28%

Date	Amount	Amount Discounted To 08/02/2013
11/14/2014	\$ 867,757	\$ 802,435
02/13/2015	867,757	790,342
03/25/2015	<u>4,000,000</u>	<u>3,618,912</u>
	\$ 5,735,514	\$ 5,211,689

Nidec Minster Corporation Consolidated Pension Trust

Schedule H, Part IV, 4j - Schedule of Reportable Transactions
Employer Identification Number 34-4306440
Plan Number 002
For the Year Ended August 1, 2014

Identify of Party Involved	(a)	(b)	(h)			
			(c)	(d)	(g)	(f)
Type (i) - Single Transactions in Excess of 5 Percent of Plan Assets						
* SEI Private Trust Company		Global Managed Vol. Fund	\$ 4,573,872	\$ -	\$ 4,573,872	\$ -
* SEI Private Trust Company		Prime Obligation Fund	4,000,000	-	4,000,000	-
* SEI Private Trust Company		Prime Obligation Fund	-	4,000,000	4,000,000	-
* SEI Private Trust Company		Prime Obligation Fund	3,671,169	-	3,671,169	-
* SEI Private Trust Company		Prime Obligation Fund	-	3,671,169	3,671,169	-
* SEI Private Trust Company		Prime Obligation Fund	5,640,094	-	5,640,094	-
* SEI Private Trust Company		Prime Obligation Fund	-	5,640,094	5,640,094	-
* SEI Private Trust Company		SEI U.S. Managed Vol. Fund	6,333,054	-	6,333,054	-
* SEI Private Trust Company		SEI World Equity Ex-US Fund	-	4,183,448	3,578,678	604,770
* SEI Private Trust Company		SEI Long Duration Fund	4,000,000	-	4,000,000	-
* SEI Private Trust Company		SEI Long Duration Fund	3,671,169	-	3,671,169	-
* SEI Private Trust Company		SEI Long Duration Fund	6,051,471	-	6,051,471	-
* SEI Private Trust Company		SEI Opportunity Collective Fund	-	6,266,776	5,698,583	568,193

Type (iii) - Series of Transactions in Excess of 5 Percent of Plan Assets

* SEI Private Trust Company	SEI Global Managed Vol. Fund	\$ 6,338,723	\$ 366,144	\$ 385,738	\$ 6,704,867	\$ (19,594)
* SEI Private Trust Company	SEI U.S. Managed Vol. Fund	7,585,001	1,471,636	1,552,427	9,056,637	(80,791)
* SEI Private Trust Company	SEI World Equity Ex-US Fund	1,840,666	5,564,397	4,769,443	7,405,063	794,954
* SEI Private Trust Company	SEI Long Duration Fund	21,563,199	1,472,276	1,410,678	23,035,475	61,598
* SEI Private Trust Company	SEI Small/Mid Cap Eqty Fund	1,116,217	3,824,893	2,550,907	4,941,110	1,273,986
* SEI Private Trust Company	SEI Large Cap Discipl Eq Fund	2,134,460	5,726,310	3,829,571	7,860,770	1,896,739
* SEI Private Trust Company	SEI Opportunity Collective Fund	-	6,266,776	5,698,583	6,266,776	568,193

2013 Schedule SB**Plan: Nidec Minster Corporation Consolidated Pension Trust****PLN No: 002****EIN: 34-4306440****Schedule SB, Line 22 - Weighted Average Retirement Age**

The weighted average retirement age is determined by weighting each retirement age by the probability of retirement, then averaging over the sum of the retirement probabilities.

a) Employees of USWA

<u>Age</u>	<u>Retirement Rate</u>	<u>Weight</u>
60	0.00%	0.00
61	0.00%	0.00
62	0.00%	0.00
63	100.00%	63.00
64	0.00%	0.00
65	<u>0.00%</u>	<u>0.00</u>
Total	100.00%	63.00

USWA Average Retirement Age: 63.00

b) Employees of GMP

<u>Age</u>	<u>Retirement Rate</u>	<u>Weight</u>
60	10.00%	6.00
61	10.00%	6.10
62	40.00%	24.80
63	20.00%	12.60
64	50.00%	32.00
65	<u>100.00%</u>	<u>65.00</u>
Total	230.00%	146.50

GMP Average Retirement Age: 63.70

c) Employees of Non-Bargaining

<u>Age</u>	<u>Retirement Rate</u>	<u>Weight</u>
60	10.00%	6.00
61	7.50%	4.58
62	20.00%	12.40
63	5.00%	3.15
64	5.00%	3.20
65	<u>100.00%</u>	<u>65.00</u>
Total	147.50%	94.33

Non-Bargaining Average Retirement Age: 63.95

USWA Average Retirement Age: 63.00

GMP Average Retirement Age: 63.70

Non-Bargaining Average Retirement Age: 63.95

Final Average Retirement Age: 63.55

Nidec Minster Corporation Consolidated Pension Trust

Schedule H, Part IV, 4i - Schedule of Assets (Held at End of Year)

Employer Identification Number 34-4306440

Plan Number 002

August 1, 2014

(a)	(b) Identity of Party Involved and Description of Asset	(c) Description of Investment	(d) Cost	(e) Current Value
*	SEI Daily Income Prime Oblig FD:34	2,889 shares	\$ 2,889	\$ 2,889
	Government National Mortgage Assn. Pool #780577	220 shares	222	252
	Federal National Mortgage Assn. Pool #313280	2 shares	3	2
	Total U.S. government agencies		<u>225</u>	<u>254</u>
*	SEI Emerging Markets Equity Fund	69,029 shares	716,696	780,031
*	SEI Large Cap Disciplined Equity #295	299,020 shares	3,129,533	4,422,510
*	SEI Dynamic Asset Allocation Fund	252,782 shares	2,916,159	3,708,315
*	SEI Small/Mid Cap Equity Fund #296	88,950 shares	1,122,470	1,376,055
*	SEI High Yield Bond Fund	294,265 shares	2,759,223	2,883,798
*	SEI Emerging Markets Debt Fund	286,349 shares	3,065,624	3,012,395
*	SEI World Equity Ex-US Fund	337,731 shares	3,707,163	4,353,347
*	SEI Long Duration Fund	4,744,596 shares	39,765,970	42,037,124
*	SEI U.S. Managed Vol Fund	407,749 shares	6,032,573	5,949,063
*	SEI Global Managed Vol Fund	527,370 shares	5,952,985	5,922,366
	Total mutual funds		<u>69,168,396</u>	<u>74,445,004</u>
*	SEI Core Property Collective Fund	5,774 shares	7,000,000	8,584,060
*	SEI Special Situations Collective Fund	7,448 shares	8,450,000	9,884,725
	Total collective funds		<u>15,450,000</u>	<u>18,468,785</u>
	Total		<u>\$ 84,621,510</u>	<u>\$ 92,916,932</u>

2013 Schedule SB
Plan: Nidec Minster Corporation Consolidated Pension Trust
PLN No: 002
EIN: 34-4306440
Schedule SB, Line 26 - Schedule of Active Participant Data

Number of Participants with XX Years of Credited Service and Average Annual Benefit											
Age	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & Up	Total
Under 25	-	2	1	-	-	-	-	-	-	-	3
	-	-	-	-	-	-	-	-	-	-	-
25 – 29	-	12	9	-	-	-	-	-	-	-	21
	-	-	-	-	-	-	-	-	-	-	1,396
30 – 34	-	6	4	1	-	-	-	-	-	-	11
	-	-	-	-	-	-	-	-	-	-	-
35 – 39	-	4	8	5	-	-	-	-	-	-	17
	-	-	-	-	-	-	-	-	-	-	-
40 – 44	-	4	5	11	3	3	-	-	-	-	26
	-	-	-	-	-	-	-	-	-	-	6,435
45 – 49	1	4	2	4	8	7	-	-	-	-	26
	-	-	-	-	-	-	-	-	-	-	10,123
50 – 54	1	3	5	6	7	11	4	7	1	-	45
	-	-	-	-	-	-	-	-	-	-	12,144
55 – 59	-	4	5	4	5	6	9	18	36	-	87
	-	-	-	-	-	-	-	-	14,826	-	15,126
60 – 64	-	1	-	3	1	3	1	8	14	7	38
	-	-	-	-	-	-	-	-	-	-	17,429
65 – 69	-	1	-	-	-	-	-	-	1	3	5
	-	-	-	-	-	-	-	-	-	-	-
70 +	-	-	-	-	-	-	-	-	-	1	1
	-	-	-	-	-	-	-	-	-	-	-
All Ages	2	41	39	34	24	30	14	33	52	11	280
	-	977	2,232	8,814	14,953	11,714	-	20,103	16,394	-	11,435

2013 Schedule SB

Plan: Nidec Minster Corporation Consolidated Pension Trust

PLN No: 002 EIN: 34-4306440

Schedule SB Part V Summary of Principal Plan Provisions

B. Summary of Principal Plan Provisions - Office

The following summary describes plan provisions assumed in calculating the cost of your pension plan:

1. General Information

- a. Original Effective Date: May 30, 1976
- b. Effective Date of Last Amendment: August 1, 2013
- c. Plan Year: August 2- August 1
- d. Employer Fiscal Year: April 1 to March 31
- e. Employer ID Number: 34-4306440
- f. Plan Administrator's ID Number: 34-4306440
- g. Plan Number: 002
- h. Plan Administrator: Nidec Minster Corporation

2. Eligibility

A non-bargained employee is eligible to participate in the Plan on the first day of the month following his employment date. No employee or rehired employee shall be eligible to participate after December 31, 2007.

3. Service

Service is equal to total service with the Employer measured in years and full calendar months. Effective May 24, 2006, for employees that transfer from the USW plan or the GMP plan, service will begin in the Office plan at the date of transfer. Credited service ceased to accrue after December 31, 2007.

A break in service occurs if the period between the date of termination and the date of re-employment exceeds 12 months.

4. Normal Retirement Date

Normal Retirement Date is the first day of the month on or after the later of attainment of age 65 or the fifth anniversary of participation.

5. Normal Retirement Benefit

The amount of the monthly benefit to be paid for life is the greater of:

- a) Applicable Credited Service multiplied by:
 - i) 1.2% of the Average Monthly Compensation for employees hired before January 1, 2006
 - ii) 1.0% of the Average Monthly Compensation for employees hired/rehired on or after January 1, 2006 (or for transfers on or after May 24, 2006)
- b) \$16.50 multiplied by Credited Service

6. Delayed Retirement

A participant may continue in the employment of the Employer after his Normal Retirement Date. In such event he will receive at actual retirement or death the greater of the benefit determined as of his actual retirement date or the benefit calculated as of his Normal Retirement Date actuarially increased to his actual retirement date. No actuarial adjustment shall be made to a benefit after December 31, 2007 and any affected participant will be provided an appropriate Suspension of Benefits Notice.

7. Annual Compensation

The Participant's total wages as reported on Form W-2 paid from the Employer, excluding any extraordinary pay, and including any 401(k) or Section 125 deferrals. No compensation earned after December 31, 2007 shall be considered.

8. Average Monthly Earnings

The highest average of 60 consecutive monthly earnings. If the participant has fewer than 60 months prior to his actual termination date, Average Monthly Earnings shall be the average of all his monthly earnings.

9. Accrued Benefit

The Accrued Benefit at any time prior to a participant's Normal Retirement Date shall be determined using the Average Monthly Earnings (defined in 8 above) and Service as of the date of calculation.

10. Early Retirement Benefits

Upon the completion of 10 years of Service and the attainment of age 55, a participant may elect to retire. He may receive a monthly benefit for life beginning at his Normal Retirement Date equal to the Accrued Benefit at early retirement date. Employees who became participants prior to October 1, 2002 or who become participants after October 1, 2002 and have at least 20 years of service can receive payments immediately, with the benefit being reduced $1/180^{\text{th}}$ for each month the Early Retirement Date precedes his 60th birthday. Employees who become participants after October 1, 2002 and have less than 20 years of service can receive payments immediately, with the benefit being reduced $1/180^{\text{th}}$ for each of the first 60 months and $1/360^{\text{th}}$ for each of the next 60 months the Early Retirement Date precedes the Normal Retirement Date.

11. Disability Benefit

If a participant becomes totally and permanently disabled, he may be eligible to receive disability benefits from the Plan. The benefit shall be calculated by projecting service to Normal Retirement Date and using Average Monthly Earning as of his disability date. This benefit is payable at his Normal Retirement Date. Effective January 1, 2006, no additional accrual of Service, Credited Service or Monthly earnings will be granted.

12. Death Benefit

If the participant is married and eligible for early retirement at the time of death, the spouse's benefit will be the survivor benefit if the participant had terminated on the day prior to death and elected a joint and 100 percent contingent annuitant survivor benefit, commencing at the earliest possible retirement date.

If the participant is married and not eligible for early retirement at the time of death or a vested terminated employee, the spouse's benefit will be the survivor benefit if the participant had terminated on the day prior to death and elected a joint and 50 percent contingent annuitant survivor benefit, commencing at the earliest possible retirement date.

Participants who retired prior to October 1, 2002 are eligible for a post-retirement death benefit.

13. Severance Benefits

Upon the termination of employment after 5 or more years of Service, a participant shall have a vested interest in his Accrued Benefit which will be payable at his Normal Retirement Date. The percentage vested shall be:

Eligibility Service	Vested Percent
Less than 5	0%
5 or more	100%

In the event that the participant had met the service requirement for early retirement at the date of termination, he may elect to receive his vested interest at his early retirement age. Such benefit will be reduced as described under Early Retirement Benefits.

14. Optional Methods of Settlement

All Optional Methods of Settlement are actuarially equivalent to the normal form of annuity.

If a married participant does not elect the normal form of annuity or does not elect one of the Optional Methods of Settlement described below, then the participant's retirement benefit shall automatically be paid under option [a] below, using the 50% option, with the spouse as the beneficiary. The options are:

- a) A reduced benefit to be paid during the participant's lifetime with 50%, 67%, 75%, or 100% of the reduced benefit to be continued to a beneficiary for their lifetime.
- b) A reduced benefit to be paid for 120 or 240 months certain and thereafter for life.
- c) A benefit to be paid for 120 or 240 months. These options are only available for Employees with a participation date prior to October 1, 2002. These are subject to restriction when the plan is in At-Risk status.
- d) A benefit to be paid for the life of the participant.

All Optional Methods of Settlement are actuarially equivalent to the normal form of annuity.

If the amount of the lump sum settlement is less than \$5,000, the benefit will automatically be paid in the form of a lump sum.

15. Amendment or Termination of the Plan

The Employer reserves the right to amend or terminate the Plan at any time. Generally, the Pension Benefit Guaranty Corporation reserves the right to terminate the Plan if the Employer fails to meet the minimum funding standards, or is unable to pay benefits when due.

If the Plan is terminated, the plan assets will be distributed among the plan participants based upon a priority allocation procedure and the Employer shall be liable for any unfunded vested benefits to the extent required by law.

The above description is a summary only; for additional details, reference should be made to the formal plan document.

C. Summary of Principal Plan Provisions - GMP

The following summary describes plan provisions assumed in calculating the cost of your pension plan:

1. General Information

- a. Original Effective Date: January 1, 1980
- b. Effective Date of Last Amendment: August 1, 2013
- c. Plan Year: August 2- August 1
- d. Employer Fiscal Year: April 1 to March 31
- e. Employer ID Number: 34-4306440
- f. Plan Administrator's ID Number: 34-4306440
- g. Plan Number: 002
- h. Plan Administrator: Nidec Minster Corporation

2. Eligibility

An employee who is a member of the GMP union is eligible to participate in the Plan on the January 1 or July 1 following one year of service. No employee or rehired employee shall be eligible to participate after December 31, 2010.

3. Service

Service is equal to the total number of years with the Employer that the employee works at least 1,000 hours.

A break in service occurs if the employee works less than 501 hours in a calendar year.

Credited Service shall be the total number of years and fractions after January 1, 1980, based on hours worked in a calendar year,

<u>Hours Worked</u>	<u>Credited Service</u>
Less than 500	0.00
500 to 750	0.25
750 to 1125	0.50
1125 to 1500	0.75
1500 or more	1.00

Credited Service ceased to accrue after December 31, 2010 for benefit accrual purposes. Credited Service will continue for the purpose of determining Early Retirement eligibility only.

4. Normal Retirement Date

Normal Retirement Date is the first day of the month on or after the later of attainment of age 65 or the fifth anniversary of participation.

5. Normal Retirement Benefit

The amount of the monthly benefit to be paid for life is the sum of:

- a. Credited Service up to March 31, 2002 multiplied by \$34.50, and
- b. Applicable Credited Service after March 31, 2002 multiplied by:
 - i) \$31.25 for employees hired before November 1, 2005
 - ii) \$28.00 for employees hired/rehired on or after November 1, 2005

6. Delayed Retirement

A participant may continue in the employment of the Employer after his Normal Retirement Date. In such event he will receive at actual retirement or death the greater of the benefit determined as of his actual retirement date or the benefit calculated as of his Normal Retirement Date actuarially increased to his actual retirement date. No actuarial increase shall be provided to a benefit after December 31, 2010 and any affected participant shall be provided a Suspension of Benefits Notice.

7. Accrued Benefit

The Accrued Benefit at any time prior to a participant's Normal Retirement Date shall be determined using Credited Service and the benefit multiplier as of the date of calculation.

8. Early Retirement Benefits

Upon the completion of 10 years of Credited Service and the attainment of age 55, a participant may elect to retire. He may receive a monthly benefit for life beginning at his Normal Retirement Date equal to the Accrued Benefit at early retirement date. Employees can receive payments immediately, with the benefit being reduced 1/2 of 1 percent for each month the Early Retirement Date precedes the Normal Retirement Date. The employee can receive an unreduced benefit if he is at least 62 and has at least 30 years of Credited Service at retirement. With 30 years of Credited Service, any early retirement reduction is based on months early before age 62.

9. Disability Benefit

If a participant becomes totally and permanently disabled prior to November 1, 2010 and has at least 10 years of Service, he may be eligible to receive disability benefits from the Plan. The benefit shall be the accrued benefit as of his disability date payable on the first day of the sixth month following his date of disability.

10. Death Benefit

In the event a vested married participant should die, the spouse's benefit will be the benefit if the participant had terminated on the day prior to death and elected a joint and one-half contingent annuitant survivor benefit, commencing at the earliest possible retirement date.

Participants who retired prior to April 1, 2002 are eligible for a post-retirement death benefit.

11. Severance Benefits

Upon the termination of employment after 5 or more years of Service, a participant shall have a vested interest in his Accrued Benefit which will be payable at his Normal Retirement Date. The percentage vested shall be:

Eligibility Service	Vested Percent
Less than 5	0%
5 or more	100%

In the event that the participant had met the service requirement for early retirement at the date of termination, he may elect to receive his vested interest at his early retirement age. Such benefit will be reduced as described under Early Retirement Benefits

12. Optional Methods of Settlement

All Optional Methods of Settlement are actuarially equivalent to the normal form of annuity. If a married participant does not elect the normal form of annuity or does not elect one of the Optional Methods of Settlement described below, then the participant's retirement benefit shall automatically be paid under option [b] below with the spouse as the beneficiary. The options are:

- a) A benefit to be paid for the life of the participant.
- b) A reduced benefit to be paid during the participant's lifetime with 50% of the reduced benefit to be continued to a beneficiary for their lifetime.
- c) A reduced benefit to be paid during the participant's lifetime with 75% of the reduced benefit to be continued to a beneficiary for their lifetime.
- d) A reduced benefit to be paid during the participant's lifetime with 100% of the reduced benefit to be continued to a beneficiary for their lifetime.

All Optional Methods of Settlement are actuarially equivalent to the normal form of annuity.

13. Amendment or Termination of the Plan

The Employer and the Union reserve the right to amend or terminate the Plan at any time. Generally, the Pension Benefit Guaranty Corporation reserves the right to terminate the Plan if the Employer fails to meet the minimum funding standards, or is unable to pay benefits when due.

If the Plan is terminated, the plan assets will be distributed among the plan participants based upon a priority allocation procedure and the Employer shall be liable for any unfunded vested benefits to the extent required by law.

The above description is a summary only; for additional details, reference should be made to the formal plan document.

D. Summary of Principal Plan Provisions - USWA

The following summary describes plan provisions assumed in calculating the cost of your pension plan:

1. General Information

- a. Original Effective Date: September 24, 1962
- b. Effective Date of Last Amendment: August 1, 2013
- c. Plan Year: August 2 to August 1
- d. Employer Fiscal Year: April 1 to March 31
- e. Employer ID Number: 34-4306440
- f. Plan Administrator's ID Number: 34-4306440
- g. Plan Number: 002
- h. Plan Administrator: Nidec Minster Corporation

2. Eligibility

An employee who is a member of the USWA union is eligible to participate in the Plan on his employment date. No employee hired or rehired after March 9, 2010 will be eligible to participate in the plan.

3. Service

Prior to August 2, 2004 continuous service is equal to total service with the Employer measured in years and nearest months. After August 1, 2004 continuous service is equal to the total number of years with the Employer that the employee works at least 1,000 hours.

A break in service occurs if the employee works less than 501 hours per year.

Credited Service shall be the total number of years and fractions after August 2, 2004, based on hours worked in a calendar year,

<u>Hours Worked</u>	<u>Credited Service</u>
Less than 500	0.00
500 to 750	0.25
750 to 1125	0.50
1125 to 1500	0.75
1500 or more	1.00

Credited service for benefit accrual purposes was frozen as of May 17, 2010. Credited service will continue to be calculated for use in early eligibility only.

4. Normal Retirement Date

Normal Retirement Date is the first day of the month on or after the later of attainment of age 65 or the fifth anniversary of participation.

5. Normal Retirement Benefit

The amount of the monthly benefit to be paid for life is:

Applicable Credited Service multiplied by:

(a) \$35.00 for employees hired before August 1, 2005

(b) \$28.00 for employees hired/rehired on or after August 1, 2005

6. Delayed Retirement

A participant may continue in the employment of the Employer after his Normal Retirement Date. In such event he will receive at actual retirement or death the greater of the benefit determined as of his actual retirement date or the benefit calculated as of his Normal Retirement Date actuarially increased to his actual retirement date.

7. Accrued Benefit

The Accrued Benefit at any time prior to a participant's Normal Retirement Date shall be determined using the Service and the benefit multiplier as of the date of calculation.

8. Early Retirement Benefits

Upon the completion of 10 years of Service and the attainment of age 55, a participant may elect to retire. He may receive a monthly benefit for life beginning at his Normal Retirement Date equal to the Accrued Benefit at early retirement date. Employees who have at least 30 years of service and are at least age 55 can receive payments immediately, with the benefit being reduced 9% for each year the Early Retirement Date precedes age 60 and no reduction for retirement at or after age 60. Employees who have less than 30 years of service can receive payments immediately, with the benefit being reduced 7.2% for each year the Early Retirement Date precedes the Normal Retirement Date.

9. Disability Benefit

If a participant becomes totally and permanently disabled prior to March 9, 2010 and has at least 10 years of Service, he may be eligible to receive disability benefits from the Plan. The benefit shall be the accrued benefit as of his disability date payable on the first day of the sixth month following his date of disability.

10. Death Benefit

In the event a vested married participant should die, the spouse's benefit will be the benefit if the participant had terminated on the day prior to death and elected a joint and one-half contingent annuitant survivor benefit, commencing at the earliest possible retirement date.

Participants who retired prior to September 1, 2002 are eligible to a post-retirement death benefit.

11. Severance Benefits

Upon the termination of employment after 5 or more years of Service, a participant shall have a vested interest in his Accrued Benefit which will be payable at his Normal Retirement Date. The percentage vested shall be:

Eligibility Service	Vested Percent
Less than 5	0%
5 or more	100%

In the event that the participant had met the service requirement for early retirement at the date of termination, he may elect to receive his vested interest at his early retirement age. Such benefit will be reduced 7.2% for each year that Early Retirement Date precedes Normal Retirement Date.

12. Optional Methods of Settlement

All Optional Methods of Settlement are actuarially equivalent to the normal form of annuity.

If a married participant does not elect the normal form of annuity or does not elect one of the Optional Methods of Settlement described below, then the participant's retirement benefit shall automatically be paid under option [c] below, using the 50% option, with the spouse as the beneficiary. The options are:

- a) A benefit to be paid for the life of the participant.
- b) A reduced benefit to be paid for 120 months certain and thereafter for life.
- c) A reduced benefit to be paid during the participant's lifetime with 50%, 67%, 75% or 100% of the reduced benefit to be continued to a beneficiary for their lifetime.

All Optional Methods of Settlement are actuarially equivalent to the normal form of annuity.

13. Amendment or Termination of the Plan

The Employer and the Union reserve the right to amend or terminate the Plan at any time. Generally, the Pension Benefit Guaranty Corporation reserves the right to terminate the Plan if the Employer fails to meet the minimum funding standards, or is unable to pay benefits when due.

If the Plan is terminated, the plan assets will be distributed among the plan participants based upon a priority allocation procedure and the Employer shall be liable for any unfunded vested benefits to the extent required by law.

The above description is a summary only; for additional details, reference should be made to the formal plan document.