

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2014 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); 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>EASTON COACH COMPANY 401(K) RETIREMENT SAVINGS PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>05/09/2002</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>05/09/2002</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>05/09/2002</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>EASTON COACH COMPANY</u> <u>1200 CONROY PLACE</u> <u>EASTON, PA 18040</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>01-0647338</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>610-253-4055</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>485990</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>01-0647338</u>	2c Plan Sponsor's telephone number <u>610-253-4055</u>	2d Business code (see instructions) <u>485990</u>	
2b Employer Identification Number (EIN) <u>01-0647338</u>					
2c Plan Sponsor's telephone number <u>610-253-4055</u>					
2d Business code (see instructions) <u>485990</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	<u>07/30/2015</u>	<u>FERRIS KOORIE</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 416
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year	6a(1) 410
a(2) Total number of active participants at the end of the plan year	6a(2) 436
b Retired or separated participants receiving benefits	6b 1
c Other retired or separated participants entitled to future benefits.....	6c 8
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 445
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 445
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 81
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 5
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2F 2G 2K 3D 2J 2T 3H 2E	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

Part III**Form M-1 Compliance Information (to be completed by welfare benefit plans)**

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110
		2014
		This Form is Open to Public Inspection

For calendar plan year 2014 or fiscal plan year beginning **01/01/2014** and ending **12/31/2014**

A Name of plan EASTON COACH COMPANY 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 EASTON COACH COMPANY	D Employer Identification Number (EIN) 01-0647338	

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

(a) Name of insurance carrier

MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
04-1590850	65935	RM82969-1	80	01/01/2014	12/31/2014

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
9995	0

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

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

ROBERT C. WISNER
300 HARLEYSVILLE PIKE
SOUDERTON, PA 18964

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
9995			3

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

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

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

Schedule A (Form 5500) 2014
v. 140124

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end	5	1693159

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

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

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

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

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

b Balance at the end of the previous year	7b	716348
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c Additions: (1) Contributions deposited during the year	7c(1)	271638	
(2) Dividends and credits	7c(2)	0	
(3) Interest credited during the year	7c(3)	21472	
(4) Transferred from separate account	7c(4)	757	
(5) Other (specify below)	7c(5)	68826	
▶ LN INT, LN PRIN, LOAN DEFAULT, TRAN			

(6) Total additions	7c(6)	362693
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d Total of balance and additions (add lines 7b and 7c(6))	7d	1079041
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	121817
(2) Administration charge made by carrier	7e(2)	3324
(3) Transferred to separate account	7e(3)	258291
(4) Other (specify below)	7e(4)	16033

▶ LN DISTRIB

(5) Total deductions	7e(5)	399465
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	679576
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2014
		This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan EASTON COACH COMPANY 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 EASTON COACH COMPANY	D Employer Identification Number (EIN) 01-0647338

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
MASSACHUSETTS MUTUAL LIFE INSURANCE

04-1590850

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

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

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

MASSACHUSETTS MUTUAL LIFE INSURANCE

04-1590850

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
52 60 63 64 67 68 72	CONTRACT ADMIN	10813	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

THE PARAGON ALLIANCE GROUP

23-3044062

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	THIRD PARTY ADMIN	0	Yes ☒ No ☐	Yes ☐ No ☒	1843	Yes ☐ No ☒

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

ROBERT C WISNER

300 HARLEYSVILLE PIKE
SOUDERTON, PA 18964

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PRM CR VAL 04-1590850	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
CAP WORLD GRWTH AND INCM (AMERICAN) 95-4402570	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
DISCOVERY (OFI) 22-2725700	BASIS POINTS * PLAN ASSETS	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
EQUITY GROWTH (AMERICAN CENTURY) 77-0273954	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
GROWTH AMERICA (AMERICAN) 52-0792143	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
HIGH YIELD (PIMCO) 95-2632339	BASIS POINTS * PLAN ASSETS

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MID CAP INDEX (NORTHERN)	BASIS POINTS * PLAN ASSETS	
56-2496730		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
ULTRA (AMERICAN CENTURY)	BASIS POINTS * PLAN ASSETS	
43-1607635		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	63	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PRM CR VAL (BAB/LS/BW/OFI)	BASIS POINTS * PLAN ASSETS	
04-1590850		

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	67	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
EQUITY GROWTH (AMERICAN CENTURY) 77-0273954	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	67	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
ULTRA (AMERICAN CENTURY) 43-1607635	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	72	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PREMIER CORE BOND 04-3277549	BASIS POINTS * PLAN ASSETS	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUETTS MUTUAL LIFE INSURANCE	72	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PREMIER INTL EQUITY (OFI) 04-3212044	BASIS POINTS & PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	72	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PREMIER MAIN STREET (OFI) 51-0529328	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	72	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PREMIER MONEY MARKET (BABSON) 04-3212059	BASIS POINTS * PLAN ASSETS

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	72	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PREMIER OPPENHEIMER FUNDS SM CP OPP 04-3424705	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	72 52	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
RETIRESMARKT CONSERVATIVE 04-2483041	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	72 52	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
RETIRESMARKT GROWTH 04-2483041	BASIS POINTS * PLAN ASSETS

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	72 52	0
(d) Enter name and EIN (address) of source of indirect compensation RETIRESMART MODERATE 04-2483041		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS		
(a) Enter service provider name as it appears on line 2 MASSACHUSETTS MUTUAL LIFE INSURANCE		
(b) Service Codes (see instructions) 72 52		
(c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation RETIRESMART MODERATE GROWTH 04-2483041		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS		
(a) Enter service provider name as it appears on line 2 MASSACHUSETTS MUTUAL LIFE INSURANCE		
(b) Service Codes (see instructions) 72		
(c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation SEL BLUE CHIP GROWTH (T. ROWE PRICE) 04-3556992		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS		

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUETTS MUTUAL LIFE INSURANCE	72	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
SEL SM CAP VAL EQ (WLG/BRWHNLY) 02-0769954	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	72	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
SELECT MID CAP GR II (TRP FRONTIER) 04-3512596	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MID CAP VALUE (JP MORGAN) 13-3963293	BASIS POINTS * PLAN ASSETS

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	72	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MM S&P 500 INDEX (NORTHERN TRUST) 04-3410047	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PARAGON ALLIANCE GROUP, LLC	13	1843
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MASSACHUSETTS MUTUAL LIFE INSURANCE 04-1590850	EXPENSE REIMBURSEMENT TO THIRD PARTY	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INSURANCE	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
WASHINGTON MUTUAL INVS (AMERICAN) 66-0793788	BASIS POINTS * PLAN ASSETS	

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 2014 This Form is Open to Public Inspection.
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan <u>EASTON COACH COMPANY 401(K) RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>EASTON COACH COMPANY</u>	D Employer Identification Number (EIN) <u>01-0647338</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>SIA-A1 SELECT BLUE CHIP GROWTH</u>				
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE</u>				
c EIN-PN <u>04-1590850-157</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>129195</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-AA PREM CORE VALUE EQ</u>				
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE</u>				
c EIN-PN <u>04-1590850-011</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>42663</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-AE PREMIER CORE BOND</u>				
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE</u>				
c EIN-PN <u>04-1590850-014</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>93911</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-AG PREMIER MONEY MARKET</u>				
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE</u>				
c EIN-PN <u>04-1590850-016</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-AT SELECT MID CAP GR II</u>				
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE</u>				
c EIN-PN <u>04-1590850-026</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>5371</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-QJ MID CAP VALUE</u>				
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE</u>				
c EIN-PN <u>04-1590850-111</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>321</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-RG MID CAP INDEX</u>				
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE</u>				
c EIN-PN <u>04-1590850-467</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>43786</u>		

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AI PREMIER INTERNATIONAL EQ		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-017	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 77497
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-PH HIGH YIELD		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-421	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 130492
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AX MM S&P 500 INDEX		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-028	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 249261
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-DC RETIRESMART CONSERVATIVE		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-038	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 32231
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-NM PREM SMALL CO OPPORTUNITIES		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-083	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 62255
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-O5 PREMIER MAIN ST		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-091	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 103883
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-DA RETIRESMART MODERATE GROWTH		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-037	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 29777
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-DE RETIRESMART GROWTH		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-039	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 19299
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-DM RETIRESMART MODERATE		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-040	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 321229
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-O3 DISCOVERY		
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE		
c EIN-PN 04-1590850-089	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 47592

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VC WASHINGTON MUTUAL**b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-277	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 25337
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a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VY CAP WORLD GROWTH AND INCOME**b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-091	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14298
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a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-W7 ULTRA**b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-119	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 105533
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a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-W8 EQUITY GROWTH**b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-120	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 94427
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a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-HW GROWTH AMERICA**b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-419	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 58584
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a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-KB SEL SM CAP VAL EQ**b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-396	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6217
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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:**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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Part II Information on Participating Plans (to be completed by DFEs)

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>EASTON COACH COMPANY 401(K) RETIREMENT SAVINGS PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EASTON COACH COMPANY</u>		D Employer Identification Number (EIN) <u>01-0647338</u>

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)	0	0
	(2) Participant contributions.....	1b(2)	0	
	(3) Other.....	1b(3)		0
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
	(2) U.S. Government securities	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common.....	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property).....	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans.....	1c(8)	104870	114428
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)	1541750	1693159
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities.....	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	716348	679576
	(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	2362968	2487163

Liabilities

g Benefit claims payable	1g	6418	10691
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	6418	10691

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	2356550	2476472
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	40152	
(B) Participants	2a(1)(B)	220727	
(C) Others (including rollovers)	2a(1)(C)	68	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		260947
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	21472	
(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)	6009	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		27481
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		104554
(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		392982

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	262247	
(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)		262247
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	10813	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		10813
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		273060

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		119922
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: FISCHER CUNNANE & ASSOCIATES

(2) EIN: 23-3060583

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c			
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
4d			
e Was this plan covered by a fidelity bond?	X		1000000
4e			
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f			
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4g			
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4h			
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
4j			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k			
l Has the plan failed to provide any benefit when due under the plan?		X	
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
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 2014 This Form is Open to Public Inspection.
For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014		
A Name of plan EASTON COACH COMPANY 401(K) RETIREMENT SAVINGS PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 EASTON COACH COMPANY		D Employer Identification Number (EIN) 01-0647338
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-1590850		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☐ No ☒ N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____		
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... ☐ Yes ☐ No ☐ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.		
Schedule R (Form 5500) 2014 v. 140124		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%
- b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
- c** What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

Easton Coach Company 401(k) Retirement Savings Plan

Financial Statements and
Supplemental Schedule
For the Years Ended December 31, 2014 and 2013
With Independent Auditors' Report

Easton Coach Company 401(k) Retirement Savings Plan

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Participants of
Easton Coach Company 401(k) Retirement Savings Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Easton Coach Company 401(k) Retirement Savings Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Mass Mutual Life Insurance Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2014 and 2013, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2014 is 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 is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, 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.


Fischer Cunnane & Associates Ltd
Certified Public Accountants

West Chester, Pennsylvania
July 27, 2015

Easton Coach Company 401(k) Retirement Savings Plan

Statements of Net Assets Available for Benefits As of December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
INVESTMENTS, AT FAIR VALUE		
Pooled separate accounts	\$ 1,693,159	\$ 1,541,750
Guaranteed Investment Contract	<u>751,033</u>	<u>789,824</u>
Total Investments	<u>2,444,192</u>	<u>2,331,574</u>
RECEIVABLES		
Notes receivable from participants	<u>114,428</u>	<u>104,870</u>
Total Receivables	<u>114,428</u>	<u>104,870</u>
TOTAL ASSETS	<u>2,558,620</u>	<u>2,436,444</u>
LIABILITIES		
Excess contributions payable	<u>10,691</u>	<u>6,418</u>
NET ASSETS REFLECTING ALL INVESTMENTS AT FAIR VALUE	<u>2,547,929</u>	<u>2,430,026</u>
Adjustment from fair value to contract value for fully benefit-responsive investment contract	<u>(71,457)</u>	<u>(73,476)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 2,476,472</u>	<u>\$ 2,356,550</u>

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

Easton Coach Company 401(k) Retirement Savings Plan

Statements of Changes in Net Assets Available for Benefits For the Years Ended December 31, 2014 and 2013

	2014	2013
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income:		
Net appreciation in fair value of investments	\$ 104,554	\$ 283,319
Interest and dividends	21,472	21,511
Total Investment Income	126,026	304,830
Interest income on notes receivable from participants	6,009	5,675
Contributions:		
Employer	40,220	38,847
Participant	220,727	209,526
Total Contributions	260,947	248,373
TOTAL ADDITIONS	392,982	558,878
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Fees	(10,813)	(10,486)
Benefits paid to participants	(262,247)	(158,564)
TOTAL DEDUCTIONS	(273,060)	(169,050)
NET INCREASE	119,922	389,828
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of period	2,356,550	1,966,722
End of period	\$ 2,476,472	\$ 2,356,550

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

Easton Coach Company 401(k) Retirement Savings Plan

Notes to the Financial Statements
For the Years Ended December 31, 2014 and 2013

1. Description of Plan

The following description of Easton Coach Company 401(k) Retirement Savings Plan (the "Plan"), provides only general information. Participants should refer to the Summary Plan Description for a more complete description of the Plan's provisions.

General – The Plan is a defined contribution plan covering all full-time employees of Easton Coach Company (the "Company"). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). All employees shall be eligible to become participants as of the first day of the Plan year quarter coinciding with or following the date on which they have completed twelve months of service with 1,000 hours worked, and have also obtained age 21. Under the terms of the Plan document, service with certain previous employers will be counted toward eligibility in the Plan.

Contributions – Each active participant shall elect to enter into a written salary deferral agreement with the Company in an amount up to the maximum percentage allowable which does not exceed Internal Revenue Service limits. The Company may make a matching contribution equal to a discretionary percentage of eligible compensation. For the years ended December 31, 2014 and 2013, the Company elected to contribute 25% of the first 6% of eligible compensation that a participant contributed to the Plan.

In addition, the plan administrator may receive on behalf of a participant the entire amount of any distribution from a prior employer qualified tax deferred plan and from certain Individual Retirement Accounts.

Participant Accounts – Each participant's account is credited with the participant's contribution and allocation of (a) the Company's contributions, and (b) Plan earnings, and is charged with (c) certain administrative expenses and (d) allocation of Plan losses. Allocations are based on participant earnings, account balances, or specific transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting – Participants are immediately vested in their contributions plus actual earnings thereon. The Company's contributions and earnings thereon will vest as follows:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 1	0%
1 but less than 2	20%
2 but less than 3	40%
3 but less than 4	60%
4 but less than 5	80%
5 or more	100%

Investment Options – Upon enrollment in the Plan, a participant may direct participant contributions in 1% increments in any of the Plan's twenty-three fund options. Participants may change their investment options at any time.

Easton Coach Company 401(k) Retirement Savings Plan

Notes to the Financial Statements For the Years Ended December 31, 2014 and 2013

Notes Receivable from Participants – Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. Participants may not take out more than two (2) loans at one time. Loan terms range from one to five years or longer for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a reasonable rate of interest charged for similar types of loans by other lenders. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits – The payment of benefits under this Plan to the participant shall begin as soon as administratively feasible. Distributions are allowed in the event of termination of employment, disability, death, and retirement. Also, in-service distributions are allowed in the event of financial hardship or upon attainment of age 59 1/2, and only from fully vested accounts.

A mandatory single lump-sum distribution is paid to an individual retirement account if the participant's vested account balance is greater than \$1,000 but less than \$5,000 and the participant does not consent to a rollover or direct distribution otherwise. If the participant's vested account balance exceeds \$5,000, payment of benefits may be in the form of lump sums, substantially equal installments, or in partial withdrawals provided the minimum withdrawal is \$1,000.

In the event a participant receives a hardship withdrawal from the Plan, that participant will not be able to make salary deferrals for a period of six months after the distribution is received.

Forfeited Accounts – Forfeited nonvested accounts may be used to pay administrative expenses or to reduce any employer contribution. Forfeitures of \$187 and \$671 for 2014 and 2013, respectively, were used to reduce the Company's matching contribution. The Plan's forfeited nonvested accounts totaled \$-0- as of December 31, 2014 and 2013.

2. Summary of Significant Accounting Policies

Basis of Accounting – The financial statements of the Plan are prepared on the accrual basis of accounting.

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

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

Easton Coach Company 401(k) Retirement Savings Plan

Notes to the Financial Statements For the Years Ended December 31, 2014 and 2013

Investment Valuation and Income Recognition – Investments are reported at fair value. The Plan's Trustees determine the Plan's valuation policies utilizing information provided by the investment adviser, custodian and insurance company. See Note 5 for discussion of fair value measurements.

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

Notes Receivable from Participants – Interest income generated on the notes receivable is recorded when earned and administrative expenses associated with notes receivable are expensed when incurred. A provision for doubtful accounts has not been recorded as of December 31, 2014 or 2013. Delinquent notes receivable from participants are treated as distributions based upon the terms of the plan document.

Payment of Benefits – Benefits are recorded when paid.

Expenses – Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Subsequent Events – The Plan has evaluated subsequent events through July 27, 2015, the date the financial statements were available to be issued.

3. Information Prepared and Certified by the Custodian (Unaudited)

The following is a summary of the information regarding the Plan, included in the Plan's financial statements and supplemental information, which was prepared by Mass Mutual, the custodian of the Plan, and furnished to the Plan administrator. The plan administrator has obtained a certification from the custodian that such information is complete and accurate. The certification applies to all Plan assets at December 31, 2014 and 2013, and Plan transactions for the years then ended.

The following investments were in excess of 5% of Plan net assets at December 31, 2014 and 2013:

	2014	2013
Mass Mutual Guaranteed Fund	\$ 679,576	\$ 716,348
Retire SMART Moderate	321,229	291,624
Northern Trust Mass Mutual S&P 500 Index	249,261	206,518
PIMCO Mass Mutual High Yield	130,492	127,671
TRP Select Mass Mutual Blue Chip Growth	129,194	138,974

Easton Coach Company 401(k) Retirement Savings Plan

Notes to the Financial Statements For the Years Ended December 31, 2014 and 2013

During 2014 and 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

	2014	2013
Pooled separate accounts	\$ 104,554	\$ 283,319

Interest and dividend income on investments for the years ended December 31, 2014 and 2013 was \$21,472 and \$21,511, respectively.

4. Investment Contract

The Plan has a group annuity contract with Mass Mutual. Mass Mutual maintains the investment portfolio and all contributions in pooled separate accounts.

Contributions allocated to pooled separate accounts are invested solely in shares of underlying mutual funds, which are segregated from the other assets of Mass Mutual. These accounts are credited with actual earnings on the underlying investments and charged for Plan withdrawals and administrative maintenance expenses charged by Mass Mutual. The investments in pooled separate accounts are not considered fully benefit-responsive and are included in the financial statements at fair value.

The Plan also invests in a guaranteed investment contract with Mass Mutual. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses charged by Mass Mutual. As described in Note 2, because the investment is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by Mass Mutual, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value; however, the investment contract is subject to certain restrictions which may impact the Plan's ability to fully realize the investment contract's value under certain conditions. The average yield and crediting interest rates on the contract were 2.79% and 2.66% for 2014 and 2013, respectively. Certain events limit the ability of the investment contract to transact at contract value with the issuer of its investment contracts. Specifically, any event outside the normal operation of the investment contract which causes a withdrawal from an investment may result in a negative market value adjustment with respect to such withdrawals. Such events include, but are not limited to, the following: (1) partial or complete legal termination of the investment contract, (2) tax disqualification of the investment contract or participant, or (3) certain investment contract amendments if issuers' consent is not obtained. As of December 31, 2014, the occurrence of an event outside the normal operation of the investment contract which would cause a withdrawal from an investment contract is not considered probable.

5. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date.

Easton Coach Company 401(k) Retirement Savings Plan

Notes to the Financial Statements For the Years Ended December 31, 2014 and 2013

The following fair value hierarchy classifies the inputs to valuation techniques used to measure fair value into one of three levels:

Level 1: unadjusted quoted prices in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in inactive markets.

Level 3: unobservable inputs that reflect the reporting entity's own assumptions.

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

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

Pooled separate accounts: Valued at net asset value ("NAV") at year-end, based on the fair value of the underlying mutual fund investments.

Guaranteed investment contracts: These investments are principally valued using a market value formula approach. The market value is determined to be the estimated liquidation value of the contract. The liquidation value is derived considering factors such as:

- (i) the observable interest rate being earned by investments underlying the contract
- (ii) the unobservable "assumed interest rate" obtainable by Mass Mutual on new investments where a proxy is the Barclays Capital U.S. Aggregate Index (excluding Treasuries) with an adjustment made to duration; and
- (iii) the unobservable comparison between investments supporting the contract and current market rates where historic investments are either at a premium or discount to current market rates, i.e. the "experience rate".

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2014 and 2013:

Assets at Fair Value as of December 31, 2014				
	Level 1	Level 2	Level 3	Total Fair Value
Pooled separate accounts				
Intermediate term	\$ -	\$ 93,911	\$ -	\$ 93,911
High yield	-	130,492	-	130,492
Asset allocation	-	402,537	-	402,537
Large cap	-	808,882	-	808,882
Mid cap	-	49,478	-	49,478
Small cap	-	116,064	-	116,064
Intl/global	-	91,795	-	91,795
Guaranteed investment contract	-	-	751,033	751,033
Total investments at fair value	\$ -	\$ 1,693,159	\$ 751,033	\$ 2,444,192

Easton Coach Company 401(k) Retirement Savings Plan

Notes to the Financial Statements For the Years Ended December 31, 2014 and 2013

Assets at Fair Value as of December 31, 2013				
	Level 1	Level 2	Level 3	Total Fair Value
Pooled separate accounts				
Intermediate term	\$ -	\$ 83,322	\$ -	\$ 83,322
High yield	-	127,671	-	127,671
Asset allocation	-	386,870	-	386,870
Large cap	-	712,897	-	712,897
Mid cap	-	38,072	-	38,072
Small cap	-	107,880	-	107,880
Intl/global	-	85,038	-	85,038
Guaranteed investment contract	-	-	789,824	789,824
Total investments at fair value	\$ -	\$ 1,541,750	\$ 789,824	\$ 2,331,574

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the years ended December 31, 2014 and 2013:

	December 31	
	2014	2013
Balance at beginning of year	\$ 789,824	\$ 826,527
Unrealized gains/(losses) relating to instruments still held at the reporting date	(2,019)	(35,667)
Purchases and issuances	103,645	105,803
Sales and settlements	(140,417)	(106,839)
Balance at end of year	\$ 751,033	\$ 789,824

	December 31	
	2014	2013
Amount of gains or losses for the year attributed to the change in unrealized gains or losses relating to assets and liabilities still held at year end	\$ (2,019)	\$ (35,667)

Unrealized gains/(losses) from the guaranteed investment contract are not included in the statement of changes in net assets available for benefits as the contract is recorded at contract value for purposes of the net assets available for benefits.

Quantitative Information about Significant Unobservable Inputs Used in Level 3 Fair Value Measurements

The following table represents the Plan's Level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of values for those inputs.

Easton Coach Company 401(k) Retirement Savings Plan

Notes to the Financial Statements For the Years Ended December 31, 2014 and 2013

As of December 31, 2014

Instrument	Fair Value	Principal Valuation Technique	Significant Unobservable Inputs	Interest Rate Range*
Guaranteed investment contract	\$ 751,033	Market value formula	Assumed interest rate Experience rate	0.69 – 2.78% 1.26 – 4.38%

As of December 31, 2013

Instrument	Fair Value	Principal Valuation Technique	Significant Unobservable Inputs	Interest Rate Range*
Guaranteed investment contract	\$ 789,824	Market value formula	Assumed interest rate Experience rate	0.69 – 4.13% 1.15 – 6.76%

Sensitivity to Changes in Unobservable Inputs: A description of the sensitivity of the estimated fair value to changes in significant unobservable inputs for assets measured at fair value on a recurring basis within Level 3 of the fair value hierarchy is as follows:

Significant increases (decreases) in the assumed interest rate will result in (decreases) increases to valuations. Significant increases (decreases) in the experience rate will result in increases (decreases) to valuations.

* The duration is adjusted for Barclays' index for Assumed Interest Rate for past 5 years. The Experience Rate range is based on the December 31, 2014 and 2013 Fair Value Inventory, respectively. The value the Plan would receive upon liquidation of the guaranteed investment contract is determined based on the liquidation value formula included in the contract.

Fair Value of Investments in Entities that Use NAV

The following table summarizes investments measured at fair value based on NAV per share as of December 31, 2014 and 2013, respectively.

December 31, 2014	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Pooled separate accounts	\$ 1,693,159	N/A	Daily	None

December 31, 2013	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Pooled separate accounts	\$ 1,541,750	N/A	Daily	None

Easton Coach Company 401(k) Retirement Savings Plan

**Notes to the Financial Statements
For the Years Ended December 31, 2014 and 2013**

6. Related-Party Transactions and Party in Interest Transactions

Certain plan investments are investment contracts with Mass Mutual, the custodian of the Plan; therefore, these transactions qualify as party in interest transactions, which are exempt from the prohibited transaction rules of ERISA. Additionally, loans to participants are also considered party in interest transactions.

7. Plan Termination

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

8. Tax Status

The Plan received a prototype standardized profit sharing plan determination letter dated March 31, 2014 from the Internal Revenue Service which stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code ("IRC"), and will not be receiving a separate determination letter. The Plan has been amended since receiving the determination letter. However, the plan administrator and Plan's management believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

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

9. 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 participants' account balances and the amounts reported in the statement of net assets available for benefits.

SUPPLEMENTAL SCHEDULE

Easton Coach Company 401(k) Retirement Savings Plan

PLAN EIN: 01-0647338

PLAN NUMBER: 001

Schedule H, Line 4i - Schedule of Assets (Held at End of Year) As of December 31, 2014

(a)	IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY (b)	DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR OR MATURITY VALUE (c)	COST (d)	CURRENT VALUE (e)
*	Mass Mutual Guaranteed Fund	Guaranteed Investment Contract	n/a	\$ 679,576
*	Babson Premier Mass Mutual Core Bond	Pooled Separate Account	n/a	93,911
*	Retire SMART Conservative	Pooled Separate Account	n/a	32,231
*	Retire SMART Moderate	Pooled Separate Account	n/a	321,229
*	Retire SMART Moderate Growth	Pooled Separate Account	n/a	29,777
*	Retire SMART Growth	Pooled Separate Account	n/a	19,299
*	Bb/Bnstrn/OFI Mass Mutual Prime Core Value Equity	Pooled Separate Account	n/a	42,663
*	Northern Trust Mass Mutual S&P 500 Index	Pooled Separate Account	n/a	249,261
*	American Century Mass Mutual Equity Growth	Pooled Separate Account	n/a	94,427
*	OFI Premier Mass Mutual Main Street	Pooled Separate Account	n/a	103,883
*	TRP Sel Mass Mutual Blue Chip Growth	Pooled Separate Account	n/a	129,194
*	American Century Mass Mutual Ultra	Pooled Separate Account	n/a	105,533
*	OFI Premier Mass Mutual Small/Mid Cap Opport	Pooled Separate Account	n/a	62,255
*	OFI Mass Mutual Discovery	Pooled Separate Account	n/a	47,592
*	OFI Premier Mass Mutual International Equity	Pooled Separate Account	n/a	77,497
*	American Mass Mutual Growth America	Pooled Separate Account	n/a	58,584
*	SSGA Mass Mutual Mid Cap Index II	Pooled Separate Account	n/a	43,786
*	SSGA Mass Mutual Select Small Cap Value Equity	Pooled Separate Account	n/a	6,217
*	SSGA Mass Mutual Select Mid Cap Growth II	Pooled Separate Account	n/a	5,371
*	SSGA Mass Mutual Cap World Growth and Income	Pooled Separate Account	n/a	14,298
*	PIMCO Mass Mutual High Yield	Pooled Separate Account	n/a	130,492
*	JP Morgan Mid Cap Value	Pooled Separate Account	n/a	321
*	American Washington Mutual Investors	Pooled Separate Account	n/a	25,337
*	Mass Mutual Premier Money Market	Pooled Separate Account	n/a	1
*	Participant Loans	4.25% - 5.25%	-0-	114,428
Total				<u>\$ 2,487,163</u>

* Party in interest

"Cost" is not applicable for participant-directed investments

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

A Name of Plan Easton Coach Company 401(k) Retirement Savings Plan	B Three-digit plan Number 001
C Plan sponsor's name as shown on line 2a of Form 5500 Easton Coach Company	D Employer Identification Number 010647338

Schedule H, line 4i - Schedule of Assets (Held At End of Year)

(a)	(b) Identity of issue, borrower, lessor, or similar part	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
*	MassMutual	Guaranteed Interest Account	679,576	679,576
*	MassMutual	Holding Account - SIA-AG	0	1
*	MassMutual	SIA-A1	74,211	129,195
*	MassMutual	SIA-AA	28,413	42,663
*	MassMutual	SIA-AE	84,306	93,911
*	MassMutual	SIA-AI	59,886	77,497
*	MassMutual	SIA-AT	3,779	5,371
*	MassMutual	SIA-AX	151,556	249,261
*	MassMutual	SIA-DA	24,461	29,777
*	MassMutual	SIA-DC	28,930	32,231
*	MassMutual	SIA-DE	17,235	19,299
*	MassMutual	SIA-DM	247,842	321,229
*	MassMutual	SIA-HW	39,550	58,584
*	MassMutual	SIA-KB	4,453	6,217
*	MassMutual	SIA-NM	38,903	62,255
*	MassMutual	SIA-O3	29,883	47,592
*	MassMutual	SIA-O5	64,398	103,883
*	MassMutual	SIA-PH	105,032	130,492
*	MassMutual	SIA-QJ	287	321
*	MassMutual	SIA-RG	33,362	43,786
*	MassMutual	SIA-VC	19,497	25,337
*	MassMutual	SIA-VY	12,124	14,298
*	MassMutual	SIA-W7	65,779	105,533
*	MassMutual	SIA-W8	57,236	94,427
	Participant Loans	4.250000 - 5.250000	0	114,511

A Name of Plan Easton Coach Company 401(k) Retirement Savings Plan	B Three-digit plan Number	001
C Plan sponsor's name as shown on line 2a of Form 5500 Easton Coach Company	D Employer Identification Number 010647338	

Schedule C Formula Description and/or EIC Statement Description

Service Provider Name	Service Provider EIN	Service Provider Address	Formula / EIC Statement
American Century	431607635		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Century with respect to the Ultra (American Century) separate account (SIA-W7).
American Century	770273954		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Century with respect to the Equity Growth (American Century) separate account (SIA-W8).
American Funds	520792143		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to the Growth America (American) separate account (SIA-HW).
American Funds	660793788		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to the Washington Mutual Invs (American) separate account (SIA-VC).
American Funds	951411037		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to the Cap World Grwth and Incm (American) separate account (SIA-VY).
JP Morgan	133963293		MassMutual provided the Plan with the required written disclosure for Management Fees received by JP Morgan with respect to the Mid Cap Value (JP Morgan) separate account (SIA-QJ).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for soft dollar compensation received by the subadviser with respect to the Premier Int'l Equity (OFI Inst) separate account (SIA-AI).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for soft dollar compensation received by the subadviser with respect to the Premier Main Street (OFI Inst) separate account (SIA-O5).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for soft dollar compensation received by the subadviser with respect to the Prm Oppenheimer Fds Sm Cp Opp separate account (SIA-NM).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for soft dollar compensation received by the subadviser with respect to the Sel Sm Cap Val Eq (Wlgn/BrwHnly) separate account (SIA-KB).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for soft dollar compensation received by the subadviser with respect to the Select Mid Cap Gr II (TRP/Frontier) separate account (SIA-AT).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for soft dollar compensation received by the subadviser with respect to the Select TRP/LS Blue Chip Growth separate account (SIA-A1).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Cap World Grwth and Incm (American) separate account (SIA-VY).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Discovery (OFI) separate account (SIA-O3).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Growth America (American) separate account (SIA-HW).

Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the High Yield (PIMCO) separate account (SIA-PH).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Mid Cap Value (JP Morgan) separate account (SIA-QJ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the MM RetireSMART Conservative separate account (SIA-DC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the MM RetireSMART Growth separate account (SIA-DE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the MM RetireSMART Moderate Growth separate account (SIA-DA).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the MM RetireSMART Moderate separate account (SIA-DM).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the MM S&P 500 Index (Northern Trust) separate account (SIA-AX).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Premier Core Bond (Babson) separate account (SIA-AE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Premier Int'l Equity (OFI Inst) separate account (SIA-AI).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Prm Oppenheimer Fds Sm Cp Opp separate account (SIA-NM).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Sel Sm Cap Val Eq (Wlgn/BrwHnly) separate account (SIA-KB).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Select Mid Cap Gr II (TRP/Frontier) separate account (SIA-AT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Select TRP/LS Blue Chip Growth separate account (SIA-A1).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the Washington Mutual Invs (American) separate account (SIA-VC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for float revenue received by MassMutual.
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the MM S&P 500 Index (Northern Trust) separate account (SIA-AX).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the Premier Core Bond (Babson) separate account (SIA-AE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the Premier Int'l Equity (OFI Inst) separate account (SIA-AI).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the Premier Main Street (OFI Inst) separate account (SIA-O5).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the Premier Money Market (Babson) separate account (SIA-AG).

Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the Prm Oppenheimer Fds Sm Cp Opp separate account (SIA-NM).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the Sel Sm Cap Val Eq (Wlgn/BrwHnly) separate account (SIA-KB).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the Select Mid Cap Gr II (TRP/Frontier) separate account (SIA-AT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the Select TRP/LS Blue Chip Growth separate account (SIA-A1).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated 12b-1 Fees of (25 basis points * plan assets) with respect to Prm Cr Val (Bab/LS/Bw/OFI Inst) (SIA-AA).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (10 basis points * plan assets) with respect to the Premier Money Market (Babson) separate account (SIA-AG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to the MM RetireSMART Conservative separate account (SIA-DC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to the MM RetireSMART Growth separate account (SIA-DE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to the MM RetireSMART Moderate Growth separate account (SIA-DA).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to the MM RetireSMART Moderate separate account (SIA-DM).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to the Premier Core Bond (Babson) separate account (SIA-AE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to the Premier Int'l Equity (OFI Inst) separate account (SIA-AI).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to the Premier Main Street (OFI Inst) separate account (SIA-O5).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to the Prm Oppenheimer Fds Sm Cp Opp separate account (SIA-NM).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to the Sel Sm Cap Val Eq (Wlgn/BrwHnly) separate account (SIA-KB).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to the Select Mid Cap Gr II (TRP/Frontier) separate account (SIA-AT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to the Select TRP/LS Blue Chip Growth separate account (SIA-A1).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (25 basis points * plan assets) with respect to the MM S&P 500 Index (Northern Trust) separate account (SIA-AX).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (35 basis points * plan assets) with respect to Prm Cr Val (Bab/LS/Bw/OFI Inst) (SIA-AA).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Management Fees of (1 basis points * plan assets) with respect to the MM RetireSMART Conservative separate account (SIA-DC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Management Fees of (1 basis points * plan assets) with respect to the MM RetireSMART Growth separate account (SIA-DE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Management Fees of (1 basis points * plan assets) with respect to the MM RetireSMART Moderate Growth separate account (SIA-DA).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Management Fees of (1 basis points * plan assets) with respect to the MM RetireSMART Moderate separate account (SIA-DM).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Management Fees of (53 basis points * plan assets) with respect to Prm Cr Val (Bab/LS/Bw/OFI Inst) (SIA-AA).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to the Cap World Grwth and Incm (American) separate account (SIA-VY).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to the Growth America (American) separate account (SIA-HW).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with

Company		respect to the Washington Mutual Invs (American) separate account (SIA-VC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the High Yield (PIMCO) separate account (SIA-PH).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to the Equity Growth (American Century) separate account (SIA-W8).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to the Mid Cap Value (JP Morgan) separate account (SIA-QJ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (30 basis points * plan assets) with respect to the Discovery (OFI) separate account (SIA-O3).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (50 basis points * plan assets) with respect to the Ultra (American Century) separate account (SIA-W7).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (6 basis points * plan assets) with respect to the Mid Cap Index II (Northern) separate account (SIA-RG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Wrap Fees of (25 basis points * plan assets) with respect to Equity Growth (American Century) (SIA-W8).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Wrap Fees of (25 basis points * plan assets) with respect to Ultra (American Century) (SIA-W7).
Mesirow Financial Investment Management Inc.	363429599	MassMutual paid Mesirow an annual flat fee plus a tiered percentage of assets in total equal to 1.445 bps of the aggregate assets of all participating plans in the Fiduciary Assure Program with respect to Mesirow's investment advisory services
Northern Funds	562496730	MassMutual provided the Plan with the required written disclosure for Management Fees received by Northern Funds with respect to the Mid Cap Index II (Northern) separate account (SIA-RG).
Oppenheimer	222725700	MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to the Discovery (OFI) separate account (SIA-O3).
PIMCO Funds	952632339	MassMutual provided the Plan with the required written disclosure for Management Fees received by PIMCO Funds with respect to the High Yield (PIMCO) separate account (SIA-PH).

Easton Coach Company 401(k) Retirement Savings Plan

Financial Statements and
Supplemental Schedule
For the Years Ended December 31, 2014 and 2013
With Independent Auditors' Report

Easton Coach Company 401(k) Retirement Savings Plan

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Participants of
Easton Coach Company 401(k) Retirement Savings Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Easton Coach Company 401(k) Retirement Savings Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Mass Mutual Life Insurance Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2014 and 2013, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

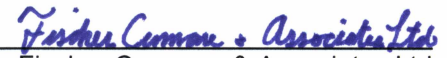
Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2014 is 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 is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, 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.


Fischer Cunnane & Associates Ltd
Certified Public Accountants

West Chester, Pennsylvania
July 27, 2015

Easton Coach Company 401(k) Retirement Savings Plan

Statements of Net Assets Available for Benefits As of December 31, 2014 and 2013

	2014	2013
ASSETS		
INVESTMENTS, AT FAIR VALUE		
Pooled separate accounts	\$ 1,693,159	\$ 1,541,750
Guaranteed Investment Contract	751,033	789,824
Total Investments	2,444,192	2,331,574
RECEIVABLES		
Notes receivable from participants	114,428	104,870
Total Receivables	114,428	104,870
TOTAL ASSETS	2,558,620	2,436,444
LIABILITIES		
Excess contributions payable	10,691	6,418
NET ASSETS REFLECTING ALL INVESTMENTS AT FAIR VALUE	2,547,929	2,430,026
Adjustment from fair value to contract value for fully benefit-responsive investment contract	(71,457)	(73,476)
NET ASSETS AVAILABLE FOR BENEFITS	\$ 2,476,472	\$ 2,356,550

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

Easton Coach Company 401(k) Retirement Savings Plan

Statements of Changes in Net Assets Available for Benefits For the Years Ended December 31, 2014 and 2013

	2014	2013
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income:		
Net appreciation in fair value of investments	\$ 104,554	\$ 283,319
Interest and dividends	21,472	21,511
Total Investment Income	126,026	304,830
Interest income on notes receivable from participants	6,009	5,675
Contributions:		
Employer	40,220	38,847
Participant	220,727	209,526
Total Contributions	260,947	248,373
TOTAL ADDITIONS	392,982	558,878
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Fees	(10,813)	(10,486)
Benefits paid to participants	(262,247)	(158,564)
TOTAL DEDUCTIONS	(273,060)	(169,050)
NET INCREASE	119,922	389,828
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of period	2,356,550	1,966,722
End of period	\$ 2,476,472	\$ 2,356,550

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

Easton Coach Company 401(k) Retirement Savings Plan

Notes to the Financial Statements
For the Years Ended December 31, 2014 and 2013

1. Description of Plan

The following description of Easton Coach Company 401(k) Retirement Savings Plan (the "Plan"), provides only general information. Participants should refer to the Summary Plan Description for a more complete description of the Plan's provisions.

General – The Plan is a defined contribution plan covering all full-time employees of Easton Coach Company (the "Company"). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). All employees shall be eligible to become participants as of the first day of the Plan year quarter coinciding with or following the date on which they have completed twelve months of service with 1,000 hours worked, and have also obtained age 21. Under the terms of the Plan document, service with certain previous employers will be counted toward eligibility in the Plan.

Contributions – Each active participant shall elect to enter into a written salary deferral agreement with the Company in an amount up to the maximum percentage allowable which does not exceed Internal Revenue Service limits. The Company may make a matching contribution equal to a discretionary percentage of eligible compensation. For the years ended December 31, 2014 and 2013, the Company elected to contribute 25% of the first 6% of eligible compensation that a participant contributed to the Plan.

In addition, the plan administrator may receive on behalf of a participant the entire amount of any distribution from a prior employer qualified tax deferred plan and from certain Individual Retirement Accounts.

Participant Accounts – Each participant's account is credited with the participant's contribution and allocation of (a) the Company's contributions, and (b) Plan earnings, and is charged with (c) certain administrative expenses and (d) allocation of Plan losses. Allocations are based on participant earnings, account balances, or specific transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting – Participants are immediately vested in their contributions plus actual earnings thereon. The Company's contributions and earnings thereon will vest as follows:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 1	0%
1 but less than 2	20%
2 but less than 3	40%
3 but less than 4	60%
4 but less than 5	80%
5 or more	100%

Investment Options – Upon enrollment in the Plan, a participant may direct participant contributions in 1% increments in any of the Plan's twenty-three fund options. Participants may change their investment options at any time.

Easton Coach Company 401(k) Retirement Savings Plan

Notes to the Financial Statements For the Years Ended December 31, 2014 and 2013

Notes Receivable from Participants – Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. Participants may not take out more than two (2) loans at one time. Loan terms range from one to five years or longer for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a reasonable rate of interest charged for similar types of loans by other lenders. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits – The payment of benefits under this Plan to the participant shall begin as soon as administratively feasible. Distributions are allowed in the event of termination of employment, disability, death, and retirement. Also, in-service distributions are allowed in the event of financial hardship or upon attainment of age 59 1/2, and only from fully vested accounts.

A mandatory single lump-sum distribution is paid to an individual retirement account if the participant's vested account balance is greater than \$1,000 but less than \$5,000 and the participant does not consent to a rollover or direct distribution otherwise. If the participant's vested account balance exceeds \$5,000, payment of benefits may be in the form of lump sums, substantially equal installments, or in partial withdrawals provided the minimum withdrawal is \$1,000.

In the event a participant receives a hardship withdrawal from the Plan, that participant will not be able to make salary deferrals for a period of six months after the distribution is received.

Forfeited Accounts – Forfeited nonvested accounts may be used to pay administrative expenses or to reduce any employer contribution. Forfeitures of \$187 and \$671 for 2014 and 2013, respectively, were used to reduce the Company's matching contribution. The Plan's forfeited nonvested accounts totaled \$-0- as of December 31, 2014 and 2013.

2. Summary of Significant Accounting Policies

Basis of Accounting – The financial statements of the Plan are prepared on the accrual basis of accounting.

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

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

Easton Coach Company 401(k) Retirement Savings Plan

Notes to the Financial Statements For the Years Ended December 31, 2014 and 2013

Investment Valuation and Income Recognition – Investments are reported at fair value. The Plan's Trustees determine the Plan's valuation policies utilizing information provided by the investment adviser, custodian and insurance company. See Note 5 for discussion of fair value measurements.

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

Notes Receivable from Participants – Interest income generated on the notes receivable is recorded when earned and administrative expenses associated with notes receivable are expensed when incurred. A provision for doubtful accounts has not been recorded as of December 31, 2014 or 2013. Delinquent notes receivable from participants are treated as distributions based upon the terms of the plan document.

Payment of Benefits – Benefits are recorded when paid.

Expenses – Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Subsequent Events – The Plan has evaluated subsequent events through July 27, 2015, the date the financial statements were available to be issued.

3. Information Prepared and Certified by the Custodian (Unaudited)

The following is a summary of the information regarding the Plan, included in the Plan's financial statements and supplemental information, which was prepared by Mass Mutual, the custodian of the Plan, and furnished to the Plan administrator. The plan administrator has obtained a certification from the custodian that such information is complete and accurate. The certification applies to all Plan assets at December 31, 2014 and 2013, and Plan transactions for the years then ended.

The following investments were in excess of 5% of Plan net assets at December 31, 2014 and 2013:

	2014	2013
Mass Mutual Guaranteed Fund	\$ 679,576	\$ 716,348
Retire SMART Moderate	321,229	291,624
Northern Trust Mass Mutual S&P 500 Index	249,261	206,518
PIMCO Mass Mutual High Yield	130,492	127,671
TRP Select Mass Mutual Blue Chip Growth	129,194	138,974

Easton Coach Company 401(k) Retirement Savings Plan

Notes to the Financial Statements For the Years Ended December 31, 2014 and 2013

During 2014 and 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

	2014	2013
Pooled separate accounts	\$ 104,554	\$ 283,319

Interest and dividend income on investments for the years ended December 31, 2014 and 2013 was \$21,472 and \$21,511, respectively.

4. Investment Contract

The Plan has a group annuity contract with Mass Mutual. Mass Mutual maintains the investment portfolio and all contributions in pooled separate accounts.

Contributions allocated to pooled separate accounts are invested solely in shares of underlying mutual funds, which are segregated from the other assets of Mass Mutual. These accounts are credited with actual earnings on the underlying investments and charged for Plan withdrawals and administrative maintenance expenses charged by Mass Mutual. The investments in pooled separate accounts are not considered fully benefit-responsive and are included in the financial statements at fair value.

The Plan also invests in a guaranteed investment contract with Mass Mutual. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses charged by Mass Mutual. As described in Note 2, because the investment is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by Mass Mutual, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value; however, the investment contract is subject to certain restrictions which may impact the Plan's ability to fully realize the investment contract's value under certain conditions. The average yield and crediting interest rates on the contract were 2.79% and 2.66% for 2014 and 2013, respectively. Certain events limit the ability of the investment contract to transact at contract value with the issuer of its investment contracts. Specifically, any event outside the normal operation of the investment contract which causes a withdrawal from an investment may result in a negative market value adjustment with respect to such withdrawals. Such events include, but are not limited to, the following: (1) partial or complete legal termination of the investment contract, (2) tax disqualification of the investment contract or participant, or (3) certain investment contract amendments if issuers' consent is not obtained. As of December 31, 2014, the occurrence of an event outside the normal operation of the investment contract which would cause a withdrawal from an investment contract is not considered probable.

5. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date.

Easton Coach Company 401(k) Retirement Savings Plan

Notes to the Financial Statements For the Years Ended December 31, 2014 and 2013

The following fair value hierarchy classifies the inputs to valuation techniques used to measure fair value into one of three levels:

Level 1: unadjusted quoted prices in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in inactive markets.

Level 3: unobservable inputs that reflect the reporting entity's own assumptions.

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

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

Pooled separate accounts: Valued at net asset value ("NAV") at year-end, based on the fair value of the underlying mutual fund investments.

Guaranteed investment contracts: These investments are principally valued using a market value formula approach. The market value is determined to be the estimated liquidation value of the contract. The liquidation value is derived considering factors such as:

- (i) the observable interest rate being earned by investments underlying the contract
- (ii) the unobservable "assumed interest rate" obtainable by Mass Mutual on new investments where a proxy is the Barclays Capital U.S. Aggregate Index (excluding Treasuries) with an adjustment made to duration; and
- (iii) the unobservable comparison between investments supporting the contract and current market rates where historic investments are either at a premium or discount to current market rates, i.e. the "experience rate".

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2014 and 2013:

Assets at Fair Value as of December 31, 2014				
	Level 1	Level 2	Level 3	Total Fair Value
Pooled separate accounts				
Intermediate term	\$ -	\$ 93,911	\$ -	\$ 93,911
High yield	-	130,492	-	130,492
Asset allocation	-	402,537	-	402,537
Large cap	-	808,882	-	808,882
Mid cap	-	49,478	-	49,478
Small cap	-	116,064	-	116,064
Intl/global	-	91,795	-	91,795
Guaranteed investment contract	-	-	751,033	751,033
Total investments at fair value	\$ -	\$ 1,693,159	\$ 751,033	\$ 2,444,192

Easton Coach Company 401(k) Retirement Savings Plan

Notes to the Financial Statements For the Years Ended December 31, 2014 and 2013

	Assets at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total Fair Value
Pooled separate accounts				
Intermediate term	\$ -	\$ 83,322	\$ -	\$ 83,322
High yield	-	127,671	-	127,671
Asset allocation	-	386,870	-	386,870
Large cap	-	712,897	-	712,897
Mid cap	-	38,072	-	38,072
Small cap	-	107,880	-	107,880
Intl/global	-	85,038	-	85,038
Guaranteed investment contract	-	-	789,824	789,824
Total investments at fair value	\$ -	\$ 1,541,750	\$ 789,824	\$ 2,331,574

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the years ended December 31, 2014 and 2013:

	December 31	
	2014	2013
Balance at beginning of year	\$ 789,824	\$ 826,527
Unrealized gains/(losses) relating to instruments still held at the reporting date	(2,019)	(35,667)
Purchases and issuances	103,645	105,803
Sales and settlements	(140,417)	(106,839)
Balance at end of year	\$ 751,033	\$ 789,824

	December 31	
	2014	2013
Amount of gains or losses for the year attributed to the change in unrealized gains or losses relating to assets and liabilities still held at year end	\$ (2,019)	\$ (35,667)

Unrealized gains/(losses) from the guaranteed investment contract are not included in the statement of changes in net assets available for benefits as the contract is recorded at contract value for purposes of the net assets available for benefits.

Quantitative Information about Significant Unobservable Inputs Used in Level 3 Fair Value Measurements

The following table represents the Plan's Level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of values for those inputs.

Easton Coach Company 401(k) Retirement Savings Plan

Notes to the Financial Statements For the Years Ended December 31, 2014 and 2013

As of December 31, 2014

Instrument	Fair Value	Principal Valuation Technique	Significant Unobservable Inputs	Interest Rate Range*
Guaranteed investment contract	\$ 751,033	Market value formula	Assumed interest rate Experience rate	0.69 – 2.78% 1.26 – 4.38%

As of December 31, 2013

Instrument	Fair Value	Principal Valuation Technique	Significant Unobservable Inputs	Interest Rate Range*
Guaranteed investment contract	\$ 789,824	Market value formula	Assumed interest rate Experience rate	0.69 – 4.13% 1.15 – 6.76%

Sensitivity to Changes in Unobservable Inputs: A description of the sensitivity of the estimated fair value to changes in significant unobservable inputs for assets measured at fair value on a recurring basis within Level 3 of the fair value hierarchy is as follows:

Significant increases (decreases) in the assumed interest rate will result in (decreases) increases to valuations. Significant increases (decreases) in the experience rate will result in increases (decreases) to valuations.

* The duration is adjusted for Barclays' index for Assumed Interest Rate for past 5 years. The Experience Rate range is based on the December 31, 2014 and 2013 Fair Value Inventory, respectively. The value the Plan would receive upon liquidation of the guaranteed investment contract is determined based on the liquidation value formula included in the contract.

Fair Value of Investments in Entities that Use NAV

The following table summarizes investments measured at fair value based on NAV per share as of December 31, 2014 and 2013, respectively.

December 31, 2014	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Pooled separate accounts	\$ 1,693,159	N/A	Daily	None

December 31, 2013	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Pooled separate accounts	\$ 1,541,750	N/A	Daily	None

Easton Coach Company 401(k) Retirement Savings Plan

**Notes to the Financial Statements
For the Years Ended December 31, 2014 and 2013**

6. Related-Party Transactions and Party in Interest Transactions

Certain plan investments are investment contracts with Mass Mutual, the custodian of the Plan; therefore, these transactions qualify as party in interest transactions, which are exempt from the prohibited transaction rules of ERISA. Additionally, loans to participants are also considered party in interest transactions.

7. Plan Termination

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

8. Tax Status

The Plan received a prototype standardized profit sharing plan determination letter dated March 31, 2014 from the Internal Revenue Service which stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code ("IRC"), and will not be receiving a separate determination letter. The Plan has been amended since receiving the determination letter. However, the plan administrator and Plan's management believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

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

9. 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 participants' account balances and the amounts reported in the statement of net assets available for benefits.

SUPPLEMENTAL SCHEDULE

Easton Coach Company 401(k) Retirement Savings Plan

PLAN EIN: 01-0647338

PLAN NUMBER: 001

Schedule H, Line 4i - Schedule of Assets (Held at End of Year) As of December 31, 2014

(a)	IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY (b)	DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR OR MATURITY VALUE (c)	COST (d)	CURRENT VALUE (e)
*	Mass Mutual Guaranteed Fund	Guaranteed Investment Contract	n/a	\$ 679,576
*	Babson Premier Mass Mutual Core Bond	Pooled Separate Account	n/a	93,911
*	Retire SMART Conservative	Pooled Separate Account	n/a	32,231
*	Retire SMART Moderate	Pooled Separate Account	n/a	321,229
*	Retire SMART Moderate Growth	Pooled Separate Account	n/a	29,777
*	Retire SMART Growth	Pooled Separate Account	n/a	19,299
*	Bb/Bnstrn/OFI Mass Mutual Prime Core Value Equity	Pooled Separate Account	n/a	42,663
*	Northern Trust Mass Mutual S&P 500 Index	Pooled Separate Account	n/a	249,261
*	American Century Mass Mutual Equity Growth	Pooled Separate Account	n/a	94,427
*	OFI Premier Mass Mutual Main Street	Pooled Separate Account	n/a	103,883
*	TRP Sel Mass Mutual Blue Chip Growth	Pooled Separate Account	n/a	129,194
*	American Century Mass Mutual Ultra	Pooled Separate Account	n/a	105,533
*	OFI Premier Mass Mutual Small/Mid Cap Opport	Pooled Separate Account	n/a	62,255
*	OFI Mass Mutual Discovery	Pooled Separate Account	n/a	47,592
*	OFI Premier Mass Mutual International Equity	Pooled Separate Account	n/a	77,497
*	American Mass Mutual Growth America	Pooled Separate Account	n/a	58,584
*	SSGA Mass Mutual Mid Cap Index II	Pooled Separate Account	n/a	43,786
*	SSGA Mass Mutual Select Small Cap Value Equity	Pooled Separate Account	n/a	6,217
*	SSGA Mass Mutual Select Mid Cap Growth II	Pooled Separate Account	n/a	5,371
*	SSGA Mass Mutual Cap World Growth and Income	Pooled Separate Account	n/a	14,298
*	PIMCO Mass Mutual High Yield	Pooled Separate Account	n/a	130,492
*	JP Morgan Mid Cap Value	Pooled Separate Account	n/a	321
*	American Washington Mutual Investors	Pooled Separate Account	n/a	25,337
*	Mass Mutual Premier Money Market	Pooled Separate Account	n/a	1
*	Participant Loans	4.25% - 5.25%	-0-	114,428
Total				<u>\$ 2,487,163</u>

* Party in interest

"Cost" is not applicable for participant-directed investments

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