

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>12/01/2013</u> and ending <u>11/30/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>MINERALS SALARIED PENSION 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>016</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>12/01/2006</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>016</u>	1c Effective date of plan <u>12/01/2006</u>	
1b Three-digit plan number (PN) ▶	<u>016</u>				
1c Effective date of plan <u>12/01/2006</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>EP MANAGEMENT CORPORATION</u> <u>9785 GATEWAY DRIVE, SUITE 1000</u> <u>RENO, NV 89521</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>20-4511764</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>775-824-7600</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>339900</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>20-4511764</u>	2c Sponsor's telephone number <u>775-824-7600</u>	2d Business code (see instructions) <u>339900</u>	
2b Employer Identification Number (EIN) <u>20-4511764</u>					
2c Sponsor's telephone number <u>775-824-7600</u>					
2d Business code (see instructions) <u>339900</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.	09/15/2015	TAMMI SCOTT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 324
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).	
a Active participants	6a 96
b Retired or separated participants receiving benefits	6b 94
c Other retired or separated participants entitled to future benefits.....	6c 120
d Subtotal. Add lines 6a , 6b , and 6c	6d 310
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e 14
f Total. Add lines 6d and 6e	6f 324
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1C 3H	

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

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

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 12/01/2013 and ending 11/30/2014

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

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

A Name of plan MINERALS SALARIED PENSION PLAN	B Three-digit plan number (PN) ▶ 016
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF EP MANAGEMENT CORPORATION	D Employer Identification Number (EIN) 20-4511764
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month 12 Day 01 Year 2013	
2 Assets:	
a Market value	2a 20409184
b Actuarial value	2b 20624912
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a 103 10358841
b For terminated vested participants.....	3b 122 4422564
c For active participants:	
(1) Non-vested benefits	3c(1) 22152
(2) Vested benefits	3c(2) 5207685
(3) Total active.....	3c(3) 99 5229837
d Total.....	3d 324 20011242
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 6.63 %
6 Target normal cost	6 553427

Statement by Enrolled Actuary

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

SIGN HERE		09/14/2015
Signature of actuary		Date
SCOTT LANHAM		14-06847
Type or print name of actuary		Most recent enrollment number
BUCK CONSULTANTS, LLC		513-378-4005
Firm name		Telephone number (including area code)
720 EAST PETE ROSE WAY, STE 300 CINCINNATI, OH 45202		
Address of the firm		

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>2.37</u> %		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		942305
b	Interest on (a) using prior year's effective interest rate of <u>6.98</u> % except as otherwise provided (see instructions)		65773
c	Total available at beginning of current plan year to add to prefunding balance		1008078
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	103.06 %
15	Adjusted funding target attainment percentage	15	103.06 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	102.31 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	0	18(c) 0

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

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

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

21 Discount rate:				
a Segment rates:	1st segment: 5.23%	2nd segment: 6.51%	3rd segment: 7.16%	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):												
a Target normal cost (line 6).....	31a	553427										
b Excess assets, if applicable, but not greater than line 31a	31b	553427										
32 Amortization installments:	<table border="1"> <thead> <tr> <th></th> <th>Outstanding Balance</th> <th>Installment</th> </tr> </thead> <tbody> <tr> <td>a Net shortfall amortization installment.....</td> <td>0</td> <td>0</td> </tr> <tr> <td>b Waiver amortization installment</td> <td>0</td> <td>0</td> </tr> </tbody> </table>				Outstanding Balance	Installment	a Net shortfall amortization installment.....	0	0	b Waiver amortization installment	0	0
	Outstanding Balance	Installment										
a Net shortfall amortization installment.....	0	0										
b Waiver amortization installment	0	0										
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33											
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	0										
		Carryover balance	Prefunding balance									
35 Balances elected for use to offset funding requirement.....	0	0	0									
36 Additional cash requirement (line 34 minus line 35).....	36	0										
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	0										
38 Present value of excess contributions for current year (see instructions)												
a Total (excess, if any, of line 37 over line 36)	38a	0										
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0										
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0										
40 Unpaid minimum required contributions for all years	40	0										

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

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

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

For calendar plan year 2013 or fiscal plan year beginning 12/01/2013 and ending 11/30/2014		
A Name of plan MINERALS SALARIED PENSION PLAN	B Three-digit plan number (PN) ▶	016
C Plan sponsor's name as shown on line 2a of Form 5500 EP MANAGEMENT CORPORATION	D Employer Identification Number (EIN) 20-4511764	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

BUCK CONSULTANTS

13-3954297

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 13 50	ADMINISTRATOR	147022	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

GILMORE JASION MAHLER, LTD

34-1827159

(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?
10 50	AUDITOR	5061	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<p style="text-align: center;">SCHEDULE D (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p>	<p style="text-align: center;">DFE/Participating Plan Information</p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center; font-weight: bold;">▶ File as an attachment to Form 5500.</p>	<p style="text-align: center; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large; font-weight: bold;">2013</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</p>
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For calendar plan year 2013 or fiscal plan year beginning 12/01/2013 and ending 11/30/2014		
A Name of plan MINERALS SALARIED PENSION PLAN	B Three-digit plan number (PN) ▶	016
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 EP MANAGEMENT CORPORATION	D Employer Identification Number (EIN) 20-4511764	

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)
--------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: EP MANAGEMENT CORP MASTER TRUST FD

b Name of sponsor of entity listed in (a): EP MANAGEMENT CORPORATION

c EIN-PN 20-4511764-002	d Entity code M	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 21418964
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a Name of MTIA, CCT, PSA, or 103-12 IE:
--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
For calendar plan year 2013 or fiscal plan year beginning <u>12/01/2013</u> and ending <u>11/30/2014</u>		
A Name of plan <u>MINERALS SALARIED PENSION PLAN</u>		B Three-digit plan number (PN) <u>016</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EP MANAGEMENT CORPORATION</u>		D Employer Identification Number (EIN) <u>20-4511764</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
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)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	20409184	21418964
(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)		
(15) Other.....	1c(15)	98114	

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	20507298	21418964

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	20507298	21418964
---	-----------	----------	----------

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)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(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)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		2463701
(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		2463701

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1346915	
(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)		1346915
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)	152083	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	53037	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		205120
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1552035

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		911666
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: GILMORE JASION MAHLER, LTD

(2) EIN: 34-1827159

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	
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	
e Was this plan covered by a fidelity bond?	X		10000000
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	
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	
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	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 12/01/2013 and ending 11/30/2014

A Name of plan <u>MINERALS SALARIED PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>016</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EP MANAGEMENT CORPORATION</u>	D Employer Identification Number (EIN) <u>20-4511764</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>42-1741646</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

MINERALS SALARIED PENSION PLAN
FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT
NOVEMBER 30, 2014 AND 2013

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INDEPENDENT AUDITOR'S REPORT

Retirement Committee
Minerals Salaried Pension Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Minerals Salaried Pension Plan (the Plan), which comprise the statements of net assets available for benefits as of November 30, 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.

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified or provided by Comerica Bank, the trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. The Plan Administrator has obtained certifications from the trustee as of November 30, 2014 and 2013, and for the years then ended, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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



GILMORE JASION MAHLER, LTD
INNOVATIVE IDEAS. TRUSTED ADVICE.

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

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

Gilmore Jason Mahler, LTD

Maumee, Ohio
September 14, 2015

MINERALS SALARIED PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
November 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets		
Investment in Master Trust, at fair value	\$ 21,418,964	\$ 20,409,184
Prepaid benefits paid directly to participants	<u>0</u>	<u>98,114</u>
Net assets available for benefits	<u><u>\$ 21,418,964</u></u>	<u><u>\$ 20,507,298</u></u>

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

MINERALS SALARIED PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended November 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Plan interest in Master Trust's investment income	\$ 2,463,701	\$ 481,388
Employer contributions	0	1,037,283
Benefits paid directly to participants	(1,346,915)	(1,380,108)
Administrative expenses	<u>(205,120)</u>	<u>(255,767)</u>
Net increase (decrease)	911,666	(117,204)
Net assets available for benefits		
Beginning of year	<u>20,507,298</u>	<u>20,624,502</u>
End of year	<u><u>\$ 21,418,964</u></u>	<u><u>\$ 20,507,298</u></u>

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

MINERALS SALARIED PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
November 30, 2014 and 2013

Note 1—Description of the plan

The following description of the Minerals Salaried Pension Plan (the Plan) provides only general information. Participants should refer to the individual Plan documents for more complete information.

General

The Plan is a defined benefit plan covering eligible employees of EP Minerals, LLC, a subsidiary of EP Management Corporation (fka EaglePicher Corporation) (the Plan Sponsor). The Plan covers the active salaried employees of EP Minerals, LLC, and, effective November 30, 2009, eligible employees of EPMC Holding Corporation (fka EaglePicher Management Company), as well as the former employees and retirees of EaglePicher Filtration and Minerals, Inc., the predecessor of EP Minerals, LLC.

Eligibility

Beginning December 1, 2006, certain employees, as outlined in the plan document, began participating on the date the employee first performed an hour of service. Employees hired on or after January 1, 2007 are not eligible for the Plan.

Vesting

Prior to December 1, 2008, participants in the Plan became vested upon completion of 5 years of vesting service or reaching normal retirement age (age 65). Effective December 1, 2008, in accordance with the provisions of the Pension Protection Act, participants that are receiving benefits in the Plan under a cash balance formula become vested upon completion of 3 years of vesting service.

Benefits

Certain participants employed prior to January 1, 2004, under the EaglePicher Salaried and Closed Hourly Plan (the Prior Plan) had their accrued benefit provision frozen as of December 31, 2003. The accrued benefit for participants previously was based on the greater of (1) a percent of final average pay times years of service; (2) a larger percentage of final average pay times years of service less a portion of the primary Social Security benefit; (3) the benefit accrued under the prior retirement plan; or (4) \$20 per year of service. In certain instances, lump-sum distributions are permitted.

Under provision 2 above, a salaried participant may receive credit for a maximum of 30 years of employment with the Company. Under provision 4 above, a salaried participant may receive credit for a maximum of 20 years of employment with the Company. There is no maximum number of years of service in determining the benefit amount under provisions 1 and 3 above.

Effective January 1, 2004, under the Prior Plan and continuing under the Minerals Salaried Pension Plan, benefits are provided using a cash balance formula. Under the cash balance formula, participant benefits grow as an “account” each year based on contribution credits and interest credits. For most participants who were changed to the cash balance formula, annual contribution credits are equal to 4% of participant’s compensation, plus 4% of compensation in excess of the taxable wage base for the calendar year, and interest credits are based on the average 10-year U.S. Treasury rate for the month of November of the previous year, determined using the value of each participant’s cash balance at the beginning of the year.

Participants will be entitled to their frozen accrued benefit and the cash balance benefit upon retirement. Benefits are recorded when paid.

MINERALS SALARIED PENSION PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
November 30, 2014 and 2013

Note 2—Significant accounting policies

Basis of accounting

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect the amounts of assets, liabilities, and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Risks and uncertainties

The Plan participates in a Master Trust which utilizes various securities including U.S. government securities, corporate debt instruments and corporate stocks. Investment securities, in general, are exposed to various risks such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the statements of net assets available for benefits and changes in net assets available for benefits.

Investment valuation (Master Trust)

The Plan's investment in the Master Trust is presented at fair value, which has been determined based on the fair value of the underlying investments of the Master Trust. In instances where quoted market prices are not available, the fair value of investments is estimated primarily by independent investment brokerage firms and insurance companies.

Prepaid benefits paid directly to participants

As of November 30, 2013, the Plan made payments to participants for the following year prior to year end for administrative reasons. The total amount of prepaid benefits paid directly to participants was \$98,114. As of November 30, 2014, the Plan had made no prepayments for the following year prior to year end.

Actuarial present value of accumulated plan benefits

Accumulated plan benefits are those future periodic payments, including lump sum distributions that are attributable under the Plan's provisions for the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (1) retired or terminated participants or their beneficiaries, (2) beneficiaries of participants who have died, and (3) present participants or their beneficiaries.

Benefits under the Plan are described in Note 1 and accumulated plan benefits under all circumstances are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by an independent actuary, and is that amount which results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and the probability of payment between the valuation date and the expected date of payment.

MINERALS SALARIED PENSION PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
November 30, 2014 and 2013

Note 2—Significant accounting policies—continued

Actuarial present value of accumulated plan benefits—continued

The significant assumptions used in the valuations as of December 1, 2013 and 2012 presented in Note 7 were:

- Interest rate: 2013 and 2012 – 7.15%
- Discount rate: 2013 and 2012, respectively – 4.63% and 3.83%
- Life expectancy of participants for 2013 and 2012:
 - RP-2000 Mortality table, with projections specified by IRS Reg. Section 1.430(h)(3)-1, applied on a static basis. Separate annuitant and non-annuitant tables were used.
- Average retirement age: 63 (65 for vested term participants)

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

Subsequent events

The Plan has evaluated all subsequent events through September 14, 2015, the date that the financial statements were available to be issued.

Note 3—Investments

All investment information as of and for the years ended November 30, 2014 and 2013 disclosed in the accompanying financial statements, including investments held at November 30, 2014 and 2013, interest and dividends and net appreciation in fair value of the investments and investment fees and expenses for the years ended November 30, 2014 and 2013, were obtained or derived from information supplied by the Plan Administrator and certified as complete and accurate by the Trustee, Comerica Bank as of and for the years ended November 30, 2014 and 2013. Such information has not been examined by the independent auditors.

MINERALS SALARIED PENSION PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
November 30, 2014 and 2013

Note 4—Fair value measurement

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

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

Level 2. Inputs to the valuation methodology include:

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

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

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

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

The fair value of the Plan's interest in the Master Trust is based on the beginning of the year balance of the Plan's interest in the Master Trust, plus actual contributions (if applicable) and allocated income, less actual distributions (see Note 6). Income, gains or losses on investment transactions and unrealized gains or losses on investments are allocated to each plan participating in the Master Trust on a percentage of participation bases to the trust funds which comprise the Master Trust.

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

MINERALS SALARIED PENSION PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
November 30, 2014 and 2013

Note 5—Funding policy

Contributions to provide benefits under the Plan are made solely by the Plan Sponsor. The Plan Sponsor has agreed to make contributions to the Plan sufficient to provide the Plan with assets to ensure it meets the minimum funding requirements of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan Sponsor made contributions at least equal to the minimum funding requirements for ERISA for the years ended November 30, 2014 and 2013.

Note 6—Interest in Master Trust

The Comerica Master Trust was established for the investment of assets of the Plan and other retirement plans sponsored by the Plan Sponsor. The Plan Sponsor, the Trustee, and the investment advisors determine purchases and sales of investments in the Comerica Master Trust. Each participating retirement plan has an undivided interest in the Comerica Master Trust. The assets of the Comerica Master Trust are held by the Trustee. The Plan's interest in the net assets of the Comerica Master Trust was 94.94% and 96.47% at November 30, 2014 and 2013, respectively.

The following table presents the fair values of investments and accrued investment income for the Comerica Master Trust, which was certified by Comerica Bank, as of November 30:

	<u>2014</u>	<u>2013</u>
Assets:		
Investments, at fair value:		
Collective trust funds	\$ 13,580,515	\$ 12,163,339
Mutual funds	8,979,221	9,357,817
Total investments	<u>22,559,736</u>	<u>21,521,156</u>
 Total net assets of Master Trust	 <u>\$ 22,559,736</u>	 <u>\$ 21,521,156</u>

Investment income for the Comerica Master Trust, which was certified by Comerica Bank, is as follows for the years ended November 30:

	<u>2014</u>	<u>2013</u>
Net appreciation in fair		
Mutual funds	\$ 378,369	\$ 908,053
Collective trust funds	2,017,175	(1,011,151)
Partnerships	0	(111,198)
Dividends and interest	<u>208,498</u>	<u>576,710</u>
 Total investment income of Master Trust	 <u>\$ 2,604,042</u>	 <u>\$ 362,414</u>

MINERALS SALARIED PENSION PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
November 30, 2014 and 2013

Note 6—Interest in Master Trust—continued

Fair values of publicly traded investments are determined by obtaining quoted prices in active markets. Fair values of investments that are not publicly traded and have no observable inputs, such as partnerships and certain mutual funds and other fixed income securities, are determined by investment manager pricing and other available pricing models and techniques.

The following tables present the values of the investments in the Comerica Master Trust.

Description	Fair Value Measurements at November 30, 2014			
	Total Fair Value as of November 30, 2014	Quoted Market Prices in Active Markets for Identical Assets Level (1)	Other Significant Observable Inputs Level (2)	Significant Unobservable Inputs Level (3)
Mutual funds				
Skybridge Multi-Advisor Hedge Fund	\$ 6,266,175	\$ 0	\$ 0	\$ 6,266,175
EB Daily Value Non - SL Stock Index Fund	906,430		906,430	
EB Daily Value Non - SL ACWI EX - US Fund	1,136,367		1,136,367	
Comerica Short Term Fund	133,046		133,046	
EB Daily Value Non - SL Small Cap Stock Index Fund	537,203		537,203	
Collective trust funds				
EB Long - Term Gov't Credit Bond Index Fund	13,580,515		13,580,515	
Total	<u>\$ 22,559,736</u>	<u>\$ 0</u>	<u>\$ 16,293,561</u>	<u>\$ 6,266,175</u>

MINERALS SALARIED PENSION PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
November 30, 2014 and 2013

Note 6—Interest in Master Trust—continued

The following table presents a reconciliation of beginning and ending balances of Level 3 inputs as of November 30, 2014:

Description	Fair Value Measurements Using Significant Unobservable Inputs (Level 3) Mutual Funds
Balance, November 30, 2013	\$ 5,860,122
Realized/ unrealized gains, net	197,570
Purchases	208,483
Issuances and settlements	0
Balance, November 30, 2014	<u>\$ 6,266,175</u>
The amount of total gains or losses for the period attributable to the change in unrealized gains or losses relating to assets still held at the reporting date	<u>\$ 197,570</u>

The following table represents the Plan's Level 3 investments, the valuation techniques used to measure the fair value and the significant unobservable inputs and the ranges of values for those inputs at November 30, 2014.

Investment	Fair Value	Valuation Technique(s)	Significant Unobservable Inputs	Range (Weighted Average)
Skybridge Multi – Advisor Hedge	6,266,175	Purchase Price	None	N/A

MINERALS SALARIED PENSION PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
November 30, 2014 and 2013

Note 6—Interest in Master Trust—continued

The following tables present the values of the investments in the Comerica Master Trust.

Description	Fair Value Measurements at November 30, 2013			
	Total Fair Value as of November 30, 2013	Quoted Market Prices in Active Markets for Identical Assets Level (1)	Other Significant Observable Inputs Level (2)	Significant Unobservable Inputs Level (3)
Mutual funds				
Skybridge Multi-Advisor Hedge Fund	\$ 5,860,122	\$ 0	\$ 0	\$ 5,860,122
EB Daily Value Non - SL Stock Index Fund	1,116,742		1,116,742	
EB Daily Value Non - SL ACWI EX - US Fund	1,598,166		1,598,166	
Comerica Short Term Fund	88,493		88,493	
EB Daily Value Non - SL Small Cap Stock Index Fund	694,294		694,294	
Collective trust funds				
EB Long - Term Gov't Credit Bond Index Fund	12,163,339		12,163,339	
Total	<u>\$ 21,521,156</u>	<u>\$ 0</u>	<u>\$ 15,661,034</u>	<u>\$ 5,860,122</u>

The following table presents a reconciliation of beginning and ending balances of Level 3 inputs as of November 30, 2013:

Description	Fair Value Measurements Using Significant Unobservable Inputs (Level 3)	
	Partnerships	Mutual Funds
Balance, November 30, 2012	\$ 1,111,986	\$ 5,212,904
Realized/ unrealized gains/(losses), net	(111,198)	70,911
Purchases	0	576,307
Issuances and settlements	(1,000,788)	0
Balance, November 30, 2013	<u>\$ 0</u>	<u>\$ 5,860,122</u>
The amount of total gains or losses for the period attributable to the change in unrealized gains or losses relating to assets still held at the reporting date	<u>\$ 0</u>	<u>\$ 70,911</u>

MINERALS SALARIED PENSION PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
November 30, 2014 and 2013

Note 6—Interest in Master Trust—continued

The following table represents the Plan's Level 3 investments, the valuation techniques used to measure the fair value and the significant unobservable inputs and the ranges of values for those inputs at November 30, 2013.

Investment	Fair Value	Valuation Technique(s)	Significant Unobservable Inputs	Range (Weighted Average)
Skybridge Multi – Advisor Hedge	5,860,122	Purchase Price	None	N/A

Note 7—Accumulated plan benefits

The actuarial present value of accumulated plan benefits is summarized as follows as of December 1, 2013 and 2012:

	2013	2012
Vested benefits:		
Retirement participants receiving benefits	\$ 9,865,782	\$ 9,420,843
Other participants	9,155,608	9,477,858
Total vested benefits	19,021,390	18,898,701
Non-vested benefits	20,109	20,999
Total accumulated benefits	\$ 19,041,499	\$ 18,919,700

The change in accumulated plan benefits is summarized as follows:

	2013	2012
Accumulated plan benefits, beginning of year	\$ 18,919,700	\$ 18,702,163
Increase (decrease) during the year attributable to:		
Benefits accumulated	178,499	269,171
Interest due to decrease in the discount period	1,304,010	1,289,142
Benefits paid	(1,387,558)	(1,368,015)
Change in assumptions	26,848	27,239
Total accumulated benefits	\$ 19,041,499	\$ 18,919,700

MINERALS SALARIED PENSION PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
November 30, 2014 and 2013

Note 8—Administrative fees and expenses

Fees and expenses of the Trustee paid for by the Plan, in addition to other allowable pension administrative expenses, qualify as party-in-interest transactions. Trustee fees and investment management fees are allocated to the Plan quarterly from the Master Trust based upon the average percentage of assets invested by the Plan. Other expenses paid by the Plan are direct expenses for administration of the Plan. All other expenses and costs of administering the Plan are paid for by the Plan Sponsor.

Total administrative fees and expenses paid by the Plan are as follows:

	2014	2013
Investment advisory and management fees	\$ 0	\$ 4,304
Professional fees	152,083	205,319
Trustee fees	4,221	4,206
Total party-in-interest transactions	156,304	213,829
Pension Benefit Guarantee Corporation expenses	48,816	41,938
Total administrative fees and expenses	<u>\$ 205,120</u>	<u>\$ 255,767</u>

Note 9—Party-in-interest transactions

Fees paid from plan assets in 2014 and 2013 for legal, accounting, and other services rendered to the Plan were based on customary and reasonable rates for such services. In addition, certain plan investments are managed by the Trustee and certain administrative expenses are paid by the Plan Sponsor. There are no known prohibited transactions with a party-in-interest.

Note 10—Tax status

The Plan has received a determination letter from the Internal Revenue Service (IRS) dated April 19, 2011, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code) and is exempt from taxation. Although the Plan has been amended since receiving the determination letter, management believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Code.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are 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 2010.

MINERALS SALARIED PENSION PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
November 30, 2014 and 2013

Note 11—Plan termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan, in certain circumstances, to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event that the Plan is terminated, the net assets of the Plan will be allocated for payment of plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations thereunder and the Plan document. In the event of any termination of the Plan or upon complete or partial discontinuance of contributions, the accounts of each affected participant shall become fully vested.

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

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

Minerals Salaried Pension Plan
EIN/PN: 20-4511764/016

Schedule SB, Line 24 – Change in Actuarial Assumptions

- The expense load added to the target normal cost was increased from \$161,499, for the 2012 plan year, to \$247,757, for the 2013 plan year. The expense load is set equal to the administrative expenses paid by the plan during the preceding plan year.

Minerals Salaried Pension Plan
EIN/PN: 20-4511764/016

Schedule SB, Part V – Summary of Plan Provisions

The most recent amendment reflected in the following plan provisions was effective on May 13, 2010.

Type of plan

- 1.) Prior to January 1, 2004: Final average earnings.
- 2.) After January 1, 2004: Cash Balance.

Covered Employees

Salaried employees.

Membership Eligibility

Effective January 1, 2007, the plan was closed to new entrants.

Accrued Benefit

Final average earnings ("Accrued Pension"):

Greater of (1), (2), or (3), less (4), frozen on December 31, 2003*:

- (1) Greater of (a) or (b):
 - (a) $1.1\% \times \text{Average Pay} \times \text{Pension Service}$
 - (b) $2\% \times \text{Average Pay} \times \text{Pension Service up to 20 years} + 1\% \times \text{Average Pay} \times \text{Pension Service in excess of 20 years but not more than 30 years, minus } 2.5\% \times \text{Social Security} \times \text{Pension Service up to 20 years.}$
- (2) Greater of (a) or (b), divided by 0.93:
 - (a) $1\% \times \text{Average Pay} \times \text{Pension Service}$
 - (b) $2\% \times \text{Average Pay} \times \text{Pension Service up to 20 years} + 0.5\% \times \text{Average Pay} \times \text{Pension Service in excess of 20 years but not more than 30 years, minus } 2.5\% \times \text{Social Security} \times \text{Pension Service up to 20 years.}$
- (3) $\$20 \times \text{Pension Service up to 20 years.}$
- (4) Other Pension

In no case will the greater of (1), (2), or (3), less (4) based on all Pension Service be less than the greater of (1), (2), or (3) based on Pension Service not included in the Other Pension.

- * Exception: any participant who transfers from the Hourly Plan to the Salaried Plan on or after September 1, 2003 and necessarily before January 1, 2004, will receive a Salaried benefit equal to the greater of (1), (2), or (3) based on Salaried Plan Pension Service.

plus

Cash Balance: The current value of the Cash Balance account.

Minerals Salaried Pension Plan
EIN/PN: 20-4511764/016

Schedule SB, Part V – Summary of Plan Provisions

Social Security Benefit

Monthly benefit that a member receives or would receive at age 65 (later of age 62 and actual retirement age if retiring early), under the Social Security Act calculated on January 1 of the year of termination. The benefit is based on pay estimated as follows:

- Termination after early retirement date:
 - a) Prior pay estimated using the average total wage increases used by the Social Security Administration.
 - b) No future pay assumed after termination.
- Termination before early retirement date:
 - Prior pay estimated using the average total wage increases used by the Social Security Administration.
 - Future pay assumed to remain level until age 65.

The Social Security benefit will be frozen at December 31, 2003 using a participant's age and service at that time.

Cash Balance account

Interest credits plus Contribution credits.

Interest credits

Based on the November average of the 10-year Treasury bond rate in effect during the calendar year prior to the interest crediting date. This amount is added to the account annually, based on the prior year's ending balance.

Contribution credits

Annual pensionable pay times the sum of 4% and transitional credits, plus annual pensionable pay above the Social Security wage base times 4% plus transitional credits.

Transitional credits

Additional pay credit for individuals actively employed on January 1, 2004. This additional credit is only applied at the onset of the cash balance plan.

Points	Credit
< 40	0.0%
40 – 44	0.5%
45 – 49	1.0%
50 – 54	1.5%
55 – 59	2.0%
60 – 64	2.5%
65 – 69	3.0%
70 and over	3.5%

Points

The sum of vesting service and age at January 1, 2004.

Minerals Salaried Pension Plan
EIN/PN: 20-4511764/016

Schedule SB, Part V – Summary of Plan Provisions

Pensionable pay

Total aggregate calendar year compensation including 401(k) deferrals and flex plan contributions but excluding fringe benefits.

Vesting service

Full and fractional years from date of hire or rehire.

Pension service

Full and fractional years from date of hire or rehire.

Other Pension

Generally the benefit accrued in another plan on Pension Service is also credited under this plan.

Normal retirement date (NRD)

First of month coinciding with or next following the attainment of age 65.

Normal retirement

Eligibility

Retirement on NRD.

Benefit

Accrued Benefit payable immediately.

Early retirement

Eligibility

Retirement before NRD and on or after both attaining age 55 and completing ten years of vesting service.

Benefit

- 1.) Final average earnings: If eligible for early retirement at date of termination, the Accrued Pension is reduced by 0.4% for each month before the normal retirement date; otherwise the Accrued Pension is reduced by 0.45%.
- 2.) Cash Balance: Account Balance payable immediately (or converted to another actuarially equivalent payment form).

Postponed retirement

Eligibility

Retirement after NRD.

Benefit

Accrued benefit payable immediately.

Minerals Salaried Pension Plan
EIN/PN: 20-4511764/016

Schedule SB, Part V – Summary of Plan Provisions

Vested termination

Eligibility

Termination for reasons other than death or retirement after completing three years of vesting service.

Benefit

- 1.) Final average earnings: Accrued Pension payable unreduced at 65.
- 2.) Cash Balance: Account Balance payable immediately (or converted to another actuarially equivalent payment form).

Disability

No benefit.

Preretirement death benefit

Eligibility

Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse after completing three years of vesting service.

Benefit

- 1.) Final average earnings: Surviving spouse receives 50% of the participant's accrued deferred vested benefit payable on a joint and survivor basis. Payments begin no earlier than the day the participant would have attained his earliest retirement date.
- 2.) Cash Balance: Account Balance payable immediately (or converted to another actuarially equivalent payment form).

Default form of payment

For married participants:

Actuarially adjusted 50% joint and survivor.

For single participants:

Single Life Annuity

Other forms of payment

In addition to the default form of payment as described above, the plan offers other forms of payment. These optional forms of payment include a 75% / 100% joint and survivor annuity, a 10-year certain and life annuity, a 10-year certain and joint and survivor annuity, and a life annuity (for married participants).

Future Plan Changes

No future plan changes were recognized.

Summary of Changes from the December 1, 2012 Valuation

Plan provisions have not changed since the prior year.

Minerals Salaried Pension Plan
EIN/PN: 20-4511764/016

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

(1)	(2)	(3)	(4)	(5)
Age	Expected Active Headcount	Retirement Rate	Expected Retirements (2)*(3)	Weighted Age (1)*(4)
55	64.8198	0.0130	0.8407	46.2374
56	66.8606	0.0291	1.9440	108.8665
57	67.7790	0.0291	1.9712	112.3608
58	68.6510	0.0300	2.0568	119.2958
59	69.4165	0.0295	2.0495	120.9215
60	69.1687	0.0492	3.4031	204.1881
61	66.5503	0.0983	6.5439	399.1773
62	62.7800	0.1497	9.3985	582.7100
63	57.1539	0.1961	11.2063	705.9942
64	46.7226	0.2441	11.4047	729.9007
65	36.1239	1.0000	36.1239	2348.0525
66	0.0000	1.0000	0.0000	0.0000
67	1.0000	1.0000	1.0000	67.0000
Total			87.9427	5,544.7049
Weighted Average Retirement Age = 5,544.7049 / 87.9427				63.05
Rounded Weighted Average Retirement Age				63

Note Column 2: The Expected Active Headcount for each age includes persons who are eligible to retire and persons who are not eligible to retire at each age.

Note Column 3: At each age, these retirement rates are a weighted average of the rates shown in Attachment to Part V for active participants eligible to retire at the age and zero for all other active participants.

Note: The table presents values rounded to fewer significant digits than used in the calculations.

Minerals Salaried Pension Plan
EIN/PN: 20-4511764/016

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

Prescribed Funding/PBGC Assumptions and Methods

The following assumptions and methods are prescribed by ERISA, as amended by PPA, MAP-21 and HATFA.

Funding interest rates

For 2013 Plan Year: Segment Rates with four-month lookback, constrained in accordance with MAP-21 and HATFA as follows:

	Unconstrained Rates*	Rates Reflecting MAP-21 Corridor	Rates Reflecting HATFA Corridor**
First Segment Rate	1.39%	4.94%	5.23%
Second Segment Rate	4.05%	6.15%	6.51%
Third Segment Rate	5.08%	6.76%	7.16%

Effective Interest Rate
Based on HATFA rates 6.63%

For 2012 Plan Year: Segment Rates with four-month lookback, constrained in accordance with MAP-21 as follows:

	Unconstrained Rates*	Rates Reflecting MAP-21 Corridor**
First Segment Rate	1.77%	5.54%
Second Segment Rate	4.67%	6.85%
Third Segment Rate	5.78%	7.52%

Effective Interest Rate
Based on MAP-21 rates 6.98%

* Used for maximum tax-deduction purposes

** Used for minimum funding and benefit restriction purposes

Mortality

Mortality tables mandated by PPA as specified in IRS Regulation 1.430(h)(3)-1, applied on a static basis, projected 7 years from the valuation date for annuitants and 15 years for non-annuitants.

Actuarial cost method

Unit Credit Method. The Funding Target is the present value of accrued benefits and based on compensation and service to date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, reflecting the effect of expected compensation increases during the year and including expected expenses to be paid from the plan assets during the year.

Minerals Salaried Pension Plan
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Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Non-Prescribed Funding Assumptions and Methods

The following assumptions were selected by the plan's enrolled actuary. The asset valuation method was selected by the plan sponsor with the actuary's advice and is an acceptable method under PPA.

Social Security

Annual increase in maximum wage base: 3.50%

Salary Increase Assumption

Current and Future Years: 3.00%
Prior Year: 3.00%

Cash Balance interest crediting rate

Current and Future Years: 3.50%
Prior Year: 3.50%

Expenses

Expected plan related expenses of \$247,757 were added to the Target Normal Cost. The expense load is set equal to the administrative expenses paid by the plan during the preceding plan year.

Frequency of optional payment forms

Cash balance benefits are assumed payable as a lump sum upon retirement or death and payable at age 63 upon termination. 45% of future retirements and terminations are assumed to elect a single Life Annuity, 30% are assumed to elect a Joint and Survivor 100% annuity and 25% are assumed to elect a Joint and Survivor 50% annuity.

Marital percentage

80% of participants are assumed to be married at death. Husbands are assumed to be 3 years older than their wives.

Withdrawal rates¹

Based on age and gender. Sample rates as follows:

Age	Males	Females
20	14.70%	21.60%
25	7.40%	11.60%
30	4.30%	6.70%
35	3.10%	5.10%
40	2.00%	3.90%
45	1.30%	2.80%
50	0.70%	1.40%
55	0.00%	0.00%

¹ For active participants not eligible for retirement.

Minerals Salaried Pension Plan
EIN/PN: 20-4511764/016

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

Non-Prescribed Funding Assumptions and Methods (continued)

Disability rates

No rates.

Retirement rates

Based on age. Rates as follows:

Age	Active Members	Terminated Vested Members
55	3%	2%
56	3%	2%
57	3%	2%
58	3%	2%
59	3%	2%
60	5%	5%
61	10%	5%
62	15%	10%
63	20%	10%
64	25%	10%
65	100%	50%
66	100%	50%
67	100%	100%

Future terminated vested members are assumed to take payment of their cash balance benefits upon termination, and commence their dollar per month benefits at age 63.

Asset valuation method

The Actuarial Value of Assets is Market Value as of the valuation date, including discounted receivable contributions, reduced by 2/3 and 1/3 of the gain/(loss) in the prior 2 years, respectively. The gain/(loss) for each period is determined as the actual return on Market Value during the period less the expected return on Market Value based on an assumed earnings rate chosen by the actuary but required by PPA to be not greater than the applicable third segment rate. The resulting value is constrained to be within a corridor of 90% to 110% of Market Value, including discounted receivable contributions.

	Actuary's Assumption	Third Segment Rate	Reflecting PPA Limit
2013 Expected Return	7.15%	7.16%	7.15%
2012 Expected Return	7.15%	7.52%	7.15%
2011 Expected Return	7.15%	6.32%	6.32%

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the economic and demographic assumptions, changes expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions, applicable law or regulations. An analysis of the potential range of such future differences is beyond the scope of this report.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	OMB No 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 12/01/2013 and ending 11/30/2014

▶ Round off amounts to nearest dollar.

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

A Name of plan MINERALS SALARIED PENSION PLAN	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">B Three-digit plan number (PN)</td> <td style="width:40%; text-align: center;">016</td> </tr> </table>	B Three-digit plan number (PN)	016
B Three-digit plan number (PN)	016		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF EP MANAGEMENT CORPORATION	D Employer Identification Number (EIN) 20-4511764		
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B			
F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500			

Part I Basic Information			
1 Enter the valuation date: Month <u>12</u> Day <u>01</u> Year <u>2013</u>			
2 Assets:			
a Market value	2a	20409184	
b Actuarial value	2b	20624912	
3 Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	103	10358841
b For terminated vested participants	3b	122	4422564
c For active participants:			
(1) Non-vested benefits	3c(1)		22152
(2) Vested benefits	3c(2)		5207685
(3) Total active	3c(3)	99	5229837
d Total	3d	324	20011242
4 If the plan is in at-risk status, check the box and complete lines (a) and (b): ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	6.63%	
6 Target normal cost	6	593427	

Statement by Enrolled Actuary

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

SIGN HERE	 Signature of actuary	<u>9/14/2015</u> Date
SCOTT LANHAM Type or print name of actuary		1406847 Most recent enrollment number
BUCK CONSULTANTS, LLC Firm name		513-784-0005 Telephone number (including area code)
720 EAST PETE ROSE WAY, SUITE 300 CINCINNATI OH 45202 Address of the firm		

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

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

Schedule SB (Form 5500) 2013

Part II Beginning of Year Carryover Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>2.37%</u>	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		942305
	b Interest on (a) using prior year's effective interest rate of <u>6.98%</u> except as otherwise provided (see instructions)		65773
	c Total available at beginning of current plan year to add to prefunding balance		1008078
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	103.06 %
15	Adjusted funding target attainment percentage	15	103.06 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	102.31 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ▶			18(b)	0	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year.	
a Contributions allocated toward unpaid minimum required contributions from prior years	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 0
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No	
c If 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
(3) 3rd	(4) 4th

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

21 Discount rate:			
a Segment rates:	1st segment: 5.23%	2nd segment: 6.51%	3rd segment: 7.16%
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b
			4
22 Weighted average retirement age			22
			63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	553427	
b Excess assets, if applicable, but not greater than line 31a	31b	553427	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment.....	0		0
b Waiver amortization installment	0		0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

Minerals Salaried Pension Plan

EIN/PN: 20-4511764/016

Schedule SB, Line 26 – Schedule of Active Participant Data

Age	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
15-19	0	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	1	1	0	0	0	0	0	0	2
30-34	0	0	1	5	1	0	0	0	0	0	7
35-39	0	0	2	2	4	0	0	0	0	0	8
40-44	0	0	2	4	4	3	0	0	0	0	13
45-49	0	0	7	5	3	4	2	0	0	0	21
50-54	0	0	6	7	2	3	3	0	1	0	22
55-59	0	0	2	4	1	2	2	2	1	0	14
60-64	0	0	1	2	1	3	2	0	1	0	10
65-69	0	0	0	1	0	0	0	1	0	0	2
70+	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	22	31	16	15	9	3	3	0	99