

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>12/28/2013</u> and ending <u>12/27/2014</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>MAGNI-POWER COMPANY EMPLOYEES 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>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>12/28/1985</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>12/28/1985</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>12/28/1985</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>MAGNI-POWER COMPANY</u> <u>5511 LINCOLN WAY EAST, BOX 122</u> <u>WOOSTER, OH 44691</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>34-0754779</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>330-264-3637</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>332900</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>34-0754779</u>	2c Sponsor's telephone number <u>330-264-3637</u>	2d Business code (see instructions) <u>332900</u>	
2b Employer Identification Number (EIN) <u>34-0754779</u>					
2c Sponsor's telephone number <u>330-264-3637</u>					
2d Business code (see instructions) <u>332900</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. Signature of plan administrator	09/16/2015 Date	DAVID FLICKINGER Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:		3c Administrator's telephone number	
a Sponsor's name		4b EIN	
5 Total number of participants at the beginning of the plan year		4c PN	
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		5 108	
a Active participants		6a 86	
b Retired or separated participants receiving benefits		6b 2	
c Other retired or separated participants entitled to future benefits		6c 3	
d Subtotal. Add lines 6a , 6b , and 6c		6d 91	
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e 0	
f Total. Add lines 6d and 6e		6f 91	
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 3	
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			
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)		9b Plan benefit arrangement (check all that apply)	
(1) ☒ Insurance		(1) ☒ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts		(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust		(3) ☒ Trust	
(4) ☐ General assets of the sponsor		(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		b General Schedules	
(1) ☒ R (Retirement Plan Information)		(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary		(2) ☐ I (Financial Information – Small Plan)	
(3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		(3) ☒ 1 A (Insurance Information)	
		(4) ☒ C (Service Provider Information)	
		(5) ☐ D (DFE/Participating Plan Information)	
		(6) ☐ G (Financial Transaction Schedules)	

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 12/28/2013 and ending 12/27/2014	
A Name of plan MAGNI-POWER COMPANY EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 MAGNI-POWER COMPANY	D Employer Identification Number (EIN) 34-0754779

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

(a) Name of insurance carrier
PRUDENTIAL INSURANCE COMPANY OF AMERICA

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
22-1211670	68241	57712	86	01/01/2014	12/31/2014

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end **4****5** Current value of plan's interest under this contract in separate accounts at year end **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year **7b****c** Additions: (1) Contributions deposited during the year **7c(1)**(2) Dividends and credits **7c(2)**(3) Interest credited during the year **7c(3)**(4) Transferred from separate account **7c(4)**(5) Other (specify below) **7c(5)**
▶(6) Total additions **7c(6)****d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d****e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)**(2) Administration charge made by carrier **7e(2)**(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)**
▶(5) Total deductions **7e(5)****f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f**

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	28413
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE 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 12/28/2013 and ending 12/27/2014

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

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

A Name of plan <u>MAGNI-POWER COMPANY EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>MAGNI-POWER COMPANY</u>	D Employer Identification Number (EIN) <u>34-0754779</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>12</u> Day <u>28</u> Year <u>2013</u>	
2 Assets:	
a Market value	2a <u>3567692</u>
b Actuarial value	2b <u>3567692</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>2</u> <u>38556</u>
b For terminated vested participants.....	3b <u>7</u> <u>52300</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>3849</u>
(2) Vested benefits	3c(2) <u>2261854</u>
(3) Total active.....	3c(3) <u>104</u> <u>2265703</u>
d Total.....	3d <u>113</u> <u>2356559</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.16</u> %
6 Target normal cost	6 <u>119748</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>06/22/2015</u>
Signature of actuary		Date
<u>ALBERT R. MINOR, JR., EA, ASA</u>		<u>14-02734</u>
Type or print name of actuary		Most recent enrollment number
<u>AL MINOR & ASSOCIATES, INC.</u>		<u>614-899-0636</u>
Firm name		Telephone number (including area code)
<u>283 SOUTH STATE STREET</u> <u>WESTERVILLE, OH 43081</u>		
Address of the firm		

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II	Beginning of Year Carryover and Prefunding Balances
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		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	476709	71605
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)	476709	71605
10	Interest on line 9 using prior year's actual return of <u>15.07</u> %.....	71840	10791
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		90535
b	Interest on (a) using prior year's effective interest rate of <u>6.86</u> % except as otherwise provided (see instructions).....		6211
c	Total available at beginning of current plan year to add to prefunding balance		96746
d	Portion of (c) to be added to prefunding balance		96746
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)	548549	179142

Part III	Funding Percentages
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14	Funding target attainment percentage.....	14	120.51 %
15	Adjusted funding target attainment percentage	15	151.39 %
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	150.25 %
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
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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	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:				
a Segment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	
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	119748	
b Excess assets, if applicable, but not greater than line 31a	31b	119748	
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
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		
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		
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

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

For calendar plan year 2013 or fiscal plan year beginning 12/28/2013 and ending 12/27/2014

A Name of plan <u>MAGNI-POWER COMPANY EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MAGNI-POWER COMPANY</u>	D Employer Identification Number (EIN) <u>34-0754779</u>	

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

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

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

PNC INSTITUTIONAL INVESTMENTS

25-1211909

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	NONE	10035	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

AL MINOR & ASSOCIATES, INC.

31-1124734

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	12299	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:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>12/28/2013</u> and ending <u>12/27/2014</u>		
A Name of plan <u>MAGNI-POWER COMPANY EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MAGNI-POWER COMPANY</u>	D Employer Identification Number (EIN) <u>34-0754779</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1	Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	100000	0
	(2) Participant contributions	1b(2)		
	(3) Other	1b(3)	3125	2984
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	50349	30474
	(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)	1422888	1444231
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)		
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	2042555	1932232
	(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
	(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	3618917	3409921

Liabilities

g Benefit claims payable	1g	47972	159
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	47972	159

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	3570945	3409762
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(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)	22	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		22

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	24746	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	54122	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		78868

(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	1601076	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1587417	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		13659

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	143401	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		143401

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		235950

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	338100	
(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)		338100
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)	16049	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	10035	
(4) Other.....	2i(4)	32949	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		59033
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		397133

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-161183
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: MEADEN & MOORE, LTD

(2) EIN: 34-1818258

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		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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 12/28/2013 and ending 12/27/2014

A Name of plan <u>MAGNI-POWER COMPANY EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MAGNI-POWER COMPANY</u>	D Employer Identification Number (EIN) <u>34-0754779</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>25-1221190</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>27</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.
----------------	---

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): _____

MAGNI-POWER COMPANY
EMPLOYEES' PENSION PLAN

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT

December 27, 2014

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INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Magni-Power Company Employees' Pension Plan
Wooster, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Magni-Power Company Employees' Pension Plan, which comprise the statements of net assets available for benefits as of December 27, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years ended December 27, 2014 and 2013, 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 our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7, which was certified by PNC Bank, the Trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan Administrator that the Trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the Trustee as of December 31, 2014 and 2013, and for the years ended December 31, 2014 and 2013, that the information provided to the Plan Administrator by the Trustee is complete and accurate.

Disclaimer of Opinion

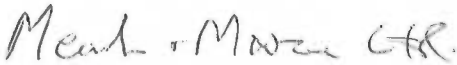
Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedules as of and for the year ended December 27, 2014 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

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

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

A handwritten signature in dark ink, appearing to read "Meaden & Moore, Ltd.", is written above the printed name of the firm.

Meaden & Moore, Ltd.
Cleveland, Ohio
September 3, 2015

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

Magni-Power Company Employees' Pension Plan

	December 27	
	<u>2014</u>	<u>2013</u>
ASSETS		
Contribution receivable	\$ -	\$ 100,000
Interest and dividends receivable	2,984	3,125
Investments - at fair value	<u>3,406,936</u>	<u>3,515,792</u>
Total Assets	3,409,920	3,618,917
LIABILITIES	<u>159</u>	<u>47,972</u>
Net Assets Available for Benefits	<u>\$ 3,409,761</u>	<u>\$ 3,570,945</u>

See accompanying notes.

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Magni-Power Company Employees' Pension Plan

	Year Ended December 27	
	<u>2014</u>	<u>2013</u>
Additions to Net Assets Attributed to:		
Contributions - Employer	\$ -	\$ 100,000
Investment Income:		
Interest income	23	34
Dividend income	79,007	84,347
Net unrealized/realized appreciation	<u>148,242</u>	<u>450,728</u>
Total Investment Income	227,272	535,109
Deductions from Net Assets Attributed to:		
Benefits paid to participants	338,100	327,908
Life insurance premiums	26,146	22,764
Administrative expenses	<u>24,210</u>	<u>29,816</u>
Total Deductions	<u>388,456</u>	<u>380,488</u>
Net Increase/(Decrease)	(161,184)	254,621
Net Assets Available for Benefits:		
Beginning of the Year	<u>3,570,945</u>	<u>3,316,324</u>
End of the Year	<u>\$ 3,409,761</u>	<u>\$ 3,570,945</u>

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

Magni-Power Company Employees' Pension Plan

1 Description of Plan

The following description of the Magni-Power Company Employees' Pension Plan provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions.

General:

The Plan is a defined benefit pension plan covering the hourly employees of Magni-Power Company. Salaried employees are covered under a separate plan. The Plan is subject to the provisions of the Employees' Retirement Income Security Act of 1974 ("ERISA").

In accordance with the Plan Document, the Plan's year-end is December 27. Any difference in activity between the Plan's year-end and the date of the trust statement from the trustee (December 31) is immaterial.

The Plan document was restated on April 30, 2012 to adopt prior amendments and recent law changes with respect to the Pension Funding Equity Act of 2004, the Pension Protection Act of 2006, the Heroes Earnings Assistance and Relief Act of 2008, the Worker, Retiree, and Employer Recovery Act of 2008, and mandatory distributions.

Vesting:

Subsequent to the Plan's restatement, effective June 28, 2012, the Plan formally adopted the vesting schedule shown below. Participants are vested under the following schedule:

<u>Years of Service</u>	<u>%</u>
1	10%
2	20%
3	40%
4	60%
5	80%
6	100%

Death and Disability Benefits:

If an active employee dies, a death benefit equal to 100 times the employee's anticipated monthly pension benefit is paid to the employee's beneficiary. The Plan carries term insurance to cover the death benefit. Active employees who become totally disabled receive annual disability benefits that are equal to the present value of the accrued benefit they have accumulated as of the time they are disabled.

NOTES TO FINANCIAL STATEMENTS

Magni-Power Company Employees' Pension Plan

1 Description of Plan, Continued

Pension Benefits

Employees receive .5% of the average monthly benefit compensation, multiplied by years of participation less than or equal to 15, plus .6% of the same average benefit compensation, multiplied by years of participation in excess of 15. Employees hired before November 1, 1991 are entitled to annual pension benefits beginning at normal retirement age (65) equal to a minimum of 14.896% of their highest monthly average compensation earned in five consecutive Plan Years of Service within the last 10 years of completed participation. The Plan permits early retirement at age 55 and six years of service. The normal form of benefit is a monthly annuity for life with 10 years certain. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity or single lump sum payment. If employees terminate prior to six years of vesting service, they are entitled to receive only their vested percentage of their accrued benefit and the remainder of their accrued benefit will be forfeited.

2 Summary of Significant Accounting Policies

Basis of Accounting:

The Plan's transactions are reported on the accrual basis of accounting. Marketable securities are reported at fair market value as of the balance sheet date. Fair market values represent quoted market prices.

Risks and Uncertainties:

The Plan's assets include investments in mutual funds and common stocks with varying degrees of risk, such as interest rate, credit and overall market volatility risks. 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 such changes could materially affect the amounts reported in the Statement of Net Assets Available for Plan Benefits.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Accumulated Plan Benefits:

Accumulated Plan benefits represent future periodic payments to employees for service rendered. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died and (c) present employees or their beneficiaries. Benefits payable under all circumstances - retirement, death, disability and termination of employment - are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

NOTES TO FINANCIAL STATEMENTS

Magni-Power Company Employees' Pension Plan

2 Summary of Significant Accounting Policies, Continued

Accumulated Plan Benefits, Continued:

The actuarial present value of accumulated Plan benefits is actuarially determined by Al Minor & Associates, Inc. by applying actuarial assumptions to adjust the accumulated Plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations as of December 27, 2014 and 2013 were (a) life expectancy of participants (2014 applicable mortality table), (b) retirement age (65 or two years of service, if later), (c) investment returns of 6.24% (2014) and 6.16% (2013), (d) funding Pension Benefit Guaranty Corporation interest rates (minimum funding segment rates 1.29%/3.81%/4.88% (2014) and 1.24%/4.47%/5.52% (2013)). The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits.

A schedule of vested and non-vested accumulated Plan benefits is as follows:

	<u>2014</u>	<u>2013</u>
Actuarial Present Value of:		
Retirees' vested benefits	\$ 41,841	\$ 42,288
Active participants	3,022,100	2,790,128
Deferred vested participants	66,683	64,148
Non-vested benefits	<u>9,072</u>	<u>5,374</u>
Total Actuarial Present Value of Accumulated Plan Benefits	<u>\$ 3,139,696</u>	<u>\$ 2,901,938</u>

A schedule of changes in the actuarial present value of accumulated Plan benefits is as follows:

	<u>2014</u>	<u>2013</u>
Actuarial Present Value of Accrued Benefits at Beginning of Year	\$ 2,901,938	\$ 3,287,502
Increase (Decrease) During the Plan Year Attributable to:		
Net benefits accumulated	119,748	102,820
Decrease in discount period	125,944	118,021
Change in actuarial assumptions (interest & mortality)	330,166	(278,497)
Benefits paid	<u>(338,100)</u>	<u>(327,908)</u>
Net Increase/(Decrease)	<u>237,758</u>	<u>(385,564)</u>
Actuarial Present Value of Accrued Benefits at End of the Year	<u>\$ 3,139,696</u>	<u>\$ 2,901,938</u>

NOTES TO FINANCIAL STATEMENTS

Magni-Power Company Employees' Pension Plan

2 Summary of Significant Accounting Policies, Continued

Reclassifications:

Certain prior year amounts have been reclassified to conform with the current year's presentation.

Subsequent Events:

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements.

Subsequent events have been evaluated through September 3, 2015, which is the date the financial statements were available to be issued.

3 Tax Status

On March 31, 2010, the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended; however, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, the Plan Administrator believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken uncertain tax positions that more-likely-than-not would not be sustained upon examination by applicable taxing authorities. The Plan Administrator has analyzed tax positions taken by the Plan and has concluded that, as of December 27, 2014, there were no uncertain tax positions taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions. However, currently no audits for any tax periods are in progress.

4 Funding Policy

The Plan is funded through employer contributions of Magni-Power Company. The annual contribution by the Company is an amount between the actuarially calculated minimum and maximum funding allowable under current federal law. There is no unfunded liability.

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and terminate the Plan subject to the provisions set forth in ERISA.

NOTES TO FINANCIAL STATEMENTS

Magni-Power Company Employees' Pension Plan

5 Plan Termination

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- (a) Benefits attributable to retired participants, their spouse or beneficiary, who had retired and were receiving benefits three years prior to Plan termination
- (b) Other vested benefits insured by the Pension Benefit Guaranty Corporation ("PBGC", a U.S. Government Agency) up to the applicable limitations
- (c) All other vested benefits
- (d) All non-vested benefits

Certain benefits under this Plan are insured by PBGC if the Plan terminates. Generally, PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, PBGC does not guarantee all types of benefits under covered plans, and the amount of benefit protection is subject to certain limitations.

PBGC guarantees vested benefits at the level in effect on the date of Plan termination. However, if a Plan has been in effect less than five years before it terminates, or benefits have been increased within the five years before Plan termination, the whole amount of the Plan's vested benefits or benefit increase may not be guaranteed. In addition, there is a ceiling on the amount of monthly benefit that PBGC guarantees, which is adjusted periodically.

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

6 Investments

During 2014, the Plan's investments appreciated by \$148,242, and in 2013, the Plan's investments appreciated by \$450,728.

	<u>2014</u>	<u>2013</u>
Mutual funds	\$ (48,450)	\$ 157,889
Common stock	<u>196,692</u>	<u>292,839</u>
Net Appreciation in Fair Value	<u>\$ 148,242</u>	<u>\$ 450,728</u>

NOTES TO FINANCIAL STATEMENTS

Magni-Power Company Employees' Pension Plan

7 Information Prepared and Certified by Trustee

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified as complete and accurate by the Trustee:

	<u>2014</u>	<u>2013</u>
Investments and accrued interest - at fair value	\$ 3,409,920	\$ 3,518,917
Interest and dividend income	\$ 79,030	\$ 84,381
Net realized/unrealized gain on investments	\$ 148,242	\$ 450,728

The following investments have a value greater than 5% of total net assets:

	<u>2014</u>	<u>2013</u>
Dodge & Cox Income Fund	\$ 342,759	N/A
Eaton Vance Floating Rate I	\$ 188,702	N/A
Harbor International Fund #11	\$ 426,541	\$ 540,902
PNC Intermediate Bond Fund	\$ 418,988	\$ 828,394
PNC Small Cap Core Fund	\$ 364,839	\$ 380,735

8 Plan Administrator

Magni-Power Company is the Plan Administrator. The responsibilities of the administrator include establishing procedures for authorizing the payment of benefits to persons entitled thereto and making determinations as to eligibility of any employee initially applying for benefits.

9 Party-in-Interest Transactions

Usual and customary fees were paid by the mutual funds for the investment management services of the Trustee and annual fees to the actuary.

10 Fair Value Measurements

As defined in current authoritative accounting guidance, fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. In determining fair value, the Plan utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated or generally unobservable firm inputs. The Plan utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the examination of the inputs used in the valuation techniques, the Plan is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

NOTES TO FINANCIAL STATEMENTS

Magni-Power Company Employees' Pension Plan

10 Fair Value Measurements, Continued

- * Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- * Level 2: Inputs to the valuation methodology include:
 - * Quoted prices for similar assets or liabilities in active markets;
 - * Quoted prices for identical assets or similar assets or liabilities in inactive markets;
 - * Inputs other than quoted prices that are observable for the asset or liability;
 - * Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- * Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

The following are descriptions of the valuation methodologies used for instruments measured at fair value, including the general classifications of such instruments pursuant to the valuation hierarchy.

Mutual Funds and Common Stocks:

The fair value of the common stocks and mutual funds are based on quoted market prices.

Money Market Funds:

The fair value of the money market funds is based on an amortized cost which approximates fair value.

NOTES TO FINANCIAL STATEMENTS

Magni-Power Company Employees' Pension Plan

10 Fair Value Measurements, Continued

The following table presents the financial instruments carried at fair value, on a recurring basis, as of December 27, 2014, by valuation hierarchy (as described previously):

	Quoted Market Prices in Active Markets (Level 1)	Models with Significant Observable Market Parameters (Level 2)	Total
Mutual Funds:			
Money Market Funds	\$ 30,474	\$ -	\$ 30,474
Small Cap Growth	364,839	-	364,839
Bank Loan	188,702	-	188,702
Intermediate Bond	761,749	-	761,749
International Equity	426,541	-	426,541
World Bond	128,283	-	128,283
Diversified Emerging Markets	62,117	-	62,117
Total Mutual Funds	1,962,705	-	1,962,705
Common Stocks:			
Basic materials	20,544	-	20,544
Communication services	44,742	-	44,742
Consumer cyclical	216,313	-	216,313
Consumer defensive	124,782	-	124,782
Consumer staples	26,416	-	26,416
Energy	86,192	-	86,192
Financial services	266,762	-	266,762
Healthcare	216,153	-	216,153
Industrials	161,482	-	161,482
Technology	255,530	-	255,530
Utilities	25,315	-	25,315
Total Common Stocks	1,444,231	-	1,444,231
Total Investments	<u>\$ 3,406,936</u>	<u>\$ -</u>	<u>\$ 3,406,936</u>

NOTES TO FINANCIAL STATEMENTS

Magni-Power Company Employees' Pension Plan

10 Fair Value Measurements, Continued

The following table presents the financial instruments carried at fair value, on a recurring basis, as of December 27, 2013, by valuation hierarchy (as described previously):

	Quoted Market Prices in Active Markets (Level 1)	Models with Significant Observable Market Parameters (Level 2)	Total
Mutual Funds:			
Money Market Funds	\$ 50,349	\$ -	\$ 50,349
Small Cap Growth	380,735	-	380,735
Bank Loan	153,782	-	153,782
Intermediate Bond	828,394	-	828,394
International Equity	540,902	-	540,902
World Bond	138,742	-	138,742
Total Mutual Funds	2,092,904	-	2,092,904
Common Stocks:			
Apparel	17,003	-	17,003
Basic materials	36,741	-	36,741
Communication services	42,521	-	42,521
Consumer cyclical	172,425	-	172,425
Consumer defensive	104,679	-	104,679
Consumer staples	38,670	-	38,670
Energy	130,199	-	130,199
Financial services	267,809	-	267,809
Healthcare	198,484	-	198,484
Industrials	184,969	-	184,969
Technology	206,858	-	206,858
Utilities	22,530	-	22,530
Total Common Stocks	1,422,888	-	1,422,888
Total Investments	\$ 3,515,792	\$ -	\$ 3,515,792

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Form 5500, Schedule H, Part IV, Line 4i

Magni-Power Company
Employees' Pension Plan

EIN 34-0754779
Plan Number 001

December 27, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Dodge & Cox Income Fund	Mutual Fund	\$ 345,000	\$ 342,759
	Eaton Vance Floating Rate I	Mutual Fund	191,896	188,702
	Harbor International Fund #11	Mutual Fund	319,085	426,541
	IShares MSCI Emerging Markets	Mutual Fund	69,453	62,117
*	PNC Intermediate Bond Fund	Mutual Fund	412,201	418,988
*	PNC Prime Money Market Fund	Mutual Fund	30,474	30,474
*	PNC Small Cap Core Fund	Mutual Fund	176,906	364,839
	Templeton Global Fund AD	Mutual Fund	134,589	128,283
	Ace Limited	Common Stock	18,291	20,678
	Aetna, Inc	Common Stock	19,234	27,537
	Allstate Corp	Common Stock	18,202	20,724
	Altria Group, Inc.	Common Stock	16,642	22,172
	American Express Company	Common Stock	8,817	18,608
	Amgen Inc	Common Stock	21,923	29,469
	Apple, Inc	Common Stock	29,713	71,747
	Becton Dickinson & Co	Common Stock	10,886	16,699
	Boeing Co	Common Stock	11,381	18,847
	Check Point Software Tech	Common Stock	14,079	15,714
	Cigna Corp	Common Stock	24,095	26,242
	Cisco Systems, Inc.	Common Stock	22,516	29,067
	Comcast Corporation Class A	Common Stock	14,500	28,135
	Conocophillips	Common Stock	22,138	21,754
	Constellation Brands Inc	Common Stock	22,255	26,506
	CVS Caremark Corporation	Common Stock	15,035	27,930
	Delta Air Lines	Common Stock	7,512	17,217
	Discover Financial	Common Stock	12,276	19,974
	Disney Walt Company	Common Stock	21,423	33,908
	Dr Pepper Snapple Group Inc	Common Stock	16,725	18,637
	Eastman Chem Co	Common Stock	12,593	10,620

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Form 5500, Schedule H, Part IV, Line 4i

Magni-Power Company
Employees' Pension Plan

EIN 34-0754779
Plan Number 001

December 27, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	EOG Res, Inc.	Common Stock	10,099	11,969
	Exxon Mobil	Common Stock	24,946	27,273
	Foot Locker Inc	Common Stock	14,156	16,573
	General Electric Company	Common Stock	24,738	31,967
	Gilead Sciences Inc	Common Stock	21,298	24,508
	Google, Inc.	Common Stock	9,747	15,920
	HanesBrands Inc	Common Stock	14,060	21,208
	HCA Holdings Inc	Common Stock	20,720	23,852
	Home Depot, Inc.	Common Stock	8,880	20,994
	Invesco, Ltd.	Common Stock	19,711	22,131
	Johnson & Johnson	Common Stock	17,878	29,280
	JPMorgan Chase & Company	Common Stock	20,906	35,107
	Kroger Co	Common Stock	21,296	29,537
	L Brands Inc	Common Stock	13,917	17,743
	Lincoln National Corporation	Common Stock	21,525	24,510
	Lockheed Martin Corporation	Common Stock	14,141	19,257
	LyondellBasell Industries N.V.	Common Stock	14,174	9,924
	Magna International	Common Stock	17,446	23,368
	Mckesson Corporation	Common Stock	18,544	24,910
	Micron Technology Inc	Common Stock	13,427	13,654
	Microsoft Corporation	Common Stock	9,753	14,167
	NXP Semiconductors	Common Stock	12,750	22,920
	Packaging Corp Pkg	Common Stock	20,762	22,635
	Polaris Industries, Inc.	Common Stock	9,487	17,393
	Principal Financial Group	Common Stock	20,491	21,295
	Procter & Gamble Company	Common Stock	18,921	26,416
	Qualcomm, Inc.	Common Stock	13,787	18,211
	Regions Financial Corporation	Common Stock	11,621	12,514
	Royal Caribbean Cruises Ltd	Common Stock	15,069	20,195

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Form 5500, Schedule H, Part IV, Line 4i

Magni-Power Company
Employees' Pension Plan

EIN 34-0754779
Plan Number 001

December 27, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Schlumberger, Ltd.	Common Stock	26,234	25,196
	Skyworks Solutions Inc	Common Stock	17,034	31,992
	Snap On Inc	Common Stock	20,431	21,878
	Southwest Airlines Co	Common Stock	13,794	21,372
	St Jude Medical Inc	Common Stock	14,227	13,656
	TE Connectivity Ltd	Common Stock	20,332	22,138
	The Travelers Cos Inc	Common Stock	16,788	19,582
	Union Pacific Corporation	Common Stock	5,840	18,703
	United Rentals Inc	Common Stock	13,927	12,241
	Verizon Communications, Inc.	Common Stock	18,984	16,607
	Visa, Inc.	Common Stock	9,454	15,732
	Wells Fargo & Company	Common Stock	18,068	35,907
	Wisconsin Energy Corporation	Common Stock	10,307	25,315
	Wyndham Worldwide Corporation	Common Stock	16,852	22,298
			<u>\$ 2,736,362</u>	<u>\$ 3,406,936</u>

* Party-in-interest

SCHEDULE OF REPORTABLE TRANSACTIONS
Form 5500, Schedule H, Part IV, Line 4j

Magni-Power Company
Employees' Pension Plan

EIN 34-0754779
Plan Number 001

December 27, 2014

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
<i>Single transactions in excess of 5%:</i>								
* PNC	Intermediate Bond Fund	\$ -	\$ 380,000	\$ -	\$ -	\$ 373,105	\$ -	\$ 6,895
DODIX	Dodge & Cox Income Fund	\$ 345,000	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ -
<i>Aggregate transactions in excess of 5%:</i>								
* PNC	Intermediate Bond Fund	\$ 12,293	\$ -	\$ -	\$ -	\$ -	\$ 12,293	\$ -
* PNC	Intermediate Bond Fund	\$ -	\$ 431,000	\$ -	\$ -	\$ 423,022	\$ -	\$ 7,978
* PNC	Money Market Fund	\$ 144,195	\$ -	\$ -	\$ -	\$ -	\$ 144,195	\$ -
* PNC	Money Market Fund	\$ -	\$ 164,070	\$ -	\$ -	\$ 164,070	\$ -	\$ -
DODIX	Dodge & Cox Income Fund	\$ 345,000	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ -

* Party-in-interest.

MAGNI-POWER COMPANY
EMPLOYEES' PENSION PLAN

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT

December 27, 2014

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INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Magni-Power Company Employees' Pension Plan
Wooster, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Magni-Power Company Employees' Pension Plan, which comprise the statements of net assets available for benefits as of December 27, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years ended December 27, 2014 and 2013, 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 our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7, which was certified by PNC Bank, the Trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan Administrator that the Trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the Trustee as of December 31, 2014 and 2013, and for the years ended December 31, 2014 and 2013, that the information provided to the Plan Administrator by the Trustee is complete and accurate.

Disclaimer of Opinion

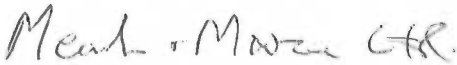
Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedules as of and for the year ended December 27, 2014 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

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

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

A handwritten signature in dark ink, appearing to read "Meaden & Moore, Ltd.", is written above the printed name of the firm.

Meaden & Moore, Ltd.
Cleveland, Ohio
September 3, 2015

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

Magni-Power Company Employees' Pension Plan

	December 27	
	<u>2014</u>	<u>2013</u>
ASSETS		
Contribution receivable	\$ -	\$ 100,000
Interest and dividends receivable	2,984	3,125
Investments - at fair value	<u>3,406,936</u>	<u>3,515,792</u>
 Total Assets	 3,409,920	 3,618,917
 LIABILITIES	 <u>159</u>	 <u>47,972</u>
 Net Assets Available for Benefits	 <u>\$ 3,409,761</u>	 <u>\$ 3,570,945</u>

See accompanying notes.

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Magni-Power Company Employees' Pension Plan

	Year Ended December 27	
	<u>2014</u>	<u>2013</u>
Additions to Net Assets Attributed to:		
Contributions - Employer	\$ -	\$ 100,000
Investment Income:		
Interest income	23	34
Dividend income	79,007	84,347
Net unrealized/realized appreciation	<u>148,242</u>	<u>450,728</u>
Total Investment Income	227,272	535,109
Deductions from Net Assets Attributed to:		
Benefits paid to participants	338,100	327,908
Life insurance premiums	26,146	22,764
Administrative expenses	<u>24,210</u>	<u>29,816</u>
Total Deductions	<u>388,456</u>	<u>380,488</u>
Net Increase/(Decrease)	(161,184)	254,621
Net Assets Available for Benefits:		
Beginning of the Year	<u>3,570,945</u>	<u>3,316,324</u>
End of the Year	<u>\$ 3,409,761</u>	<u>\$ 3,570,945</u>

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

Magni-Power Company Employees' Pension Plan

1 Description of Plan

The following description of the Magni-Power Company Employees' Pension Plan provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions.

General:

The Plan is a defined benefit pension plan covering the hourly employees of Magni-Power Company. Salaried employees are covered under a separate plan. The Plan is subject to the provisions of the Employees' Retirement Income Security Act of 1974 ("ERISA").

In accordance with the Plan Document, the Plan's year-end is December 27. Any difference in activity between the Plan's year-end and the date of the trust statement from the trustee (December 31) is immaterial.

The Plan document was restated on April 30, 2012 to adopt prior amendments and recent law changes with respect to the Pension Funding Equity Act of 2004, the Pension Protection Act of 2006, the Heroes Earnings Assistance and Relief Act of 2008, the Worker, Retiree, and Employer Recovery Act of 2008, and mandatory distributions.

Vesting:

Subsequent to the Plan's restatement, effective June 28, 2012, the Plan formally adopted the vesting schedule shown below. Participants are vested under the following schedule:

<u>Years of Service</u>	<u>%</u>
1	10%
2	20%
3	40%
4	60%
5	80%
6	100%

Death and Disability Benefits:

If an active employee dies, a death benefit equal to 100 times the employee's anticipated monthly pension benefit is paid to the employee's beneficiary. The Plan carries term insurance to cover the death benefit. Active employees who become totally disabled receive annual disability benefits that are equal to the present value of the accrued benefit they have accumulated as of the time they are disabled.

NOTES TO FINANCIAL STATEMENTS

Magni-Power Company Employees' Pension Plan

1 Description of Plan, Continued

Pension Benefits

Employees receive .5% of the average monthly benefit compensation, multiplied by years of participation less than or equal to 15, plus .6% of the same average benefit compensation, multiplied by years of participation in excess of 15. Employees hired before November 1, 1991 are entitled to annual pension benefits beginning at normal retirement age (65) equal to a minimum of 14.896% of their highest monthly average compensation earned in five consecutive Plan Years of Service within the last 10 years of completed participation. The Plan permits early retirement at age 55 and six years of service. The normal form of benefit is a monthly annuity for life with 10 years certain. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity or single lump sum payment. If employees terminate prior to six years of vesting service, they are entitled to receive only their vested percentage of their accrued benefit and the remainder of their accrued benefit will be forfeited.

2 Summary of Significant Accounting Policies

Basis of Accounting:

The Plan's transactions are reported on the accrual basis of accounting. Marketable securities are reported at fair market value as of the balance sheet date. Fair market values represent quoted market prices.

Risks and Uncertainties:

The Plan's assets include investments in mutual funds and common stocks with varying degrees of risk, such as interest rate, credit and overall market volatility risks. 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 such changes could materially affect the amounts reported in the Statement of Net Assets Available for Plan Benefits.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Accumulated Plan Benefits:

Accumulated Plan benefits represent future periodic payments to employees for service rendered. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died and (c) present employees or their beneficiaries. Benefits payable under all circumstances - retirement, death, disability and termination of employment - are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

NOTES TO FINANCIAL STATEMENTS

Magni-Power Company Employees' Pension Plan

2 Summary of Significant Accounting Policies, Continued

Accumulated Plan Benefits, Continued:

The actuarial present value of accumulated Plan benefits is actuarially determined by Al Minor & Associates, Inc. by applying actuarial assumptions to adjust the accumulated Plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations as of December 27, 2014 and 2013 were (a) life expectancy of participants (2014 applicable mortality table), (b) retirement age (65 or two years of service, if later), (c) investment returns of 6.24% (2014) and 6.16% (2013), (d) funding Pension Benefit Guaranty Corporation interest rates (minimum funding segment rates 1.29%/3.81%/4.88% (2014) and 1.24%/4.47%/5.52% (2013)). The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits.

A schedule of vested and non-vested accumulated Plan benefits is as follows:

	<u>2014</u>	<u>2013</u>
Actuarial Present Value of:		
Retirees' vested benefits	\$ 41,841	\$ 42,288
Active participants	3,022,100	2,790,128
Deferred vested participants	66,683	64,148
Non-vested benefits	<u>9,072</u>	<u>5,374</u>
Total Actuarial Present Value of Accumulated Plan Benefits	<u>\$ 3,139,696</u>	<u>\$ 2,901,938</u>

A schedule of changes in the actuarial present value of accumulated Plan benefits is as follows:

	<u>2014</u>	<u>2013</u>
Actuarial Present Value of Accrued Benefits at Beginning of Year	\$ 2,901,938	\$ 3,287,502
Increase (Decrease) During the Plan Year Attributable to:		
Net benefits accumulated	119,748	102,820
Decrease in discount period	125,944	118,021
Change in actuarial assumptions (interest & mortality)	330,166	(278,497)
Benefits paid	<u>(338,100)</u>	<u>(327,908)</u>
Net Increase/(Decrease)	<u>237,758</u>	<u>(385,564)</u>
Actuarial Present Value of Accrued Benefits at End of the Year	<u>\$ 3,139,696</u>	<u>\$ 2,901,938</u>

NOTES TO FINANCIAL STATEMENTS

Magni-Power Company Employees' Pension Plan

2 Summary of Significant Accounting Policies, Continued

Reclassifications:

Certain prior year amounts have been reclassified to conform with the current year's presentation.

Subsequent Events:

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements.

Subsequent events have been evaluated through September 3, 2015, which is the date the financial statements were available to be issued.

3 Tax Status

On March 31, 2010, the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended; however, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, the Plan Administrator believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken uncertain tax positions that more-likely-than-not would not be sustained upon examination by applicable taxing authorities. The Plan Administrator has analyzed tax positions taken by the Plan and has concluded that, as of December 27, 2014, there were no uncertain tax positions taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions. However, currently no audits for any tax periods are in progress.

4 Funding Policy

The Plan is funded through employer contributions of Magni-Power Company. The annual contribution by the Company is an amount between the actuarially calculated minimum and maximum funding allowable under current federal law. There is no unfunded liability.

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and terminate the Plan subject to the provisions set forth in ERISA.

NOTES TO FINANCIAL STATEMENTS

Magni-Power Company Employees' Pension Plan

5 Plan Termination

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- (a) Benefits attributable to retired participants, their spouse or beneficiary, who had retired and were receiving benefits three years prior to Plan termination
- (b) Other vested benefits insured by the Pension Benefit Guaranty Corporation ("PBGC", a U.S. Government Agency) up to the applicable limitations
- (c) All other vested benefits
- (d) All non-vested benefits

Certain benefits under this Plan are insured by PBGC if the Plan terminates. Generally, PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, PBGC does not guarantee all types of benefits under covered plans, and the amount of benefit protection is subject to certain limitations.

PBGC guarantees vested benefits at the level in effect on the date of Plan termination. However, if a Plan has been in effect less than five years before it terminates, or benefits have been increased within the five years before Plan termination, the whole amount of the Plan's vested benefits or benefit increase may not be guaranteed. In addition, there is a ceiling on the amount of monthly benefit that PBGC guarantees, which is adjusted periodically.

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

6 Investments

During 2014, the Plan's investments appreciated by \$148,242, and in 2013, the Plan's investments appreciated by \$450,728.

	<u>2014</u>	<u>2013</u>
Mutual funds	\$ (48,450)	\$ 157,889
Common stock	<u>196,692</u>	<u>292,839</u>
Net Appreciation in Fair Value	<u>\$ 148,242</u>	<u>\$ 450,728</u>

NOTES TO FINANCIAL STATEMENTS

Magni-Power Company Employees' Pension Plan

7 Information Prepared and Certified by Trustee

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified as complete and accurate by the Trustee:

	<u>2014</u>	<u>2013</u>
Investments and accrued interest - at fair value	\$ 3,409,920	\$ 3,518,917
Interest and dividend income	\$ 79,030	\$ 84,381
Net realized/unrealized gain on investments	\$ 148,242	\$ 450,728

The following investments have a value greater than 5% of total net assets:

	<u>2014</u>	<u>2013</u>
Dodge & Cox Income Fund	\$ 342,759	N/A
Eaton Vance Floating Rate I	\$ 188,702	N/A
Harbor International Fund #11	\$ 426,541	\$ 540,902
PNC Intermediate Bond Fund	\$ 418,988	\$ 828,394
PNC Small Cap Core Fund	\$ 364,839	\$ 380,735

8 Plan Administrator

Magni-Power Company is the Plan Administrator. The responsibilities of the administrator include establishing procedures for authorizing the payment of benefits to persons entitled thereto and making determinations as to eligibility of any employee initially applying for benefits.

9 Party-in-Interest Transactions

Usual and customary fees were paid by the mutual funds for the investment management services of the Trustee and annual fees to the actuary.

10 Fair Value Measurements

As defined in current authoritative accounting guidance, fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. In determining fair value, the Plan utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated or generally unobservable firm inputs. The Plan utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the examination of the inputs used in the valuation techniques, the Plan is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

NOTES TO FINANCIAL STATEMENTS

Magni-Power Company Employees' Pension Plan

10 Fair Value Measurements, Continued

- * Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- * Level 2: Inputs to the valuation methodology include:
 - * Quoted prices for similar assets or liabilities in active markets;
 - * Quoted prices for identical assets or similar assets or liabilities in inactive markets;
 - * Inputs other than quoted prices that are observable for the asset or liability;
 - * Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- * Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

The following are descriptions of the valuation methodologies used for instruments measured at fair value, including the general classifications of such instruments pursuant to the valuation hierarchy.

Mutual Funds and Common Stocks:

The fair value of the common stocks and mutual funds are based on quoted market prices.

Money Market Funds:

The fair value of the money market funds is based on an amortized cost which approximates fair value.

NOTES TO FINANCIAL STATEMENTS

Magni-Power Company Employees' Pension Plan

10 Fair Value Measurements, Continued

The following table presents the financial instruments carried at fair value, on a recurring basis, as of December 27, 2014, by valuation hierarchy (as described previously):

	Quoted Market Prices in Active Markets (Level 1)	Models with Significant Observable Market Parameters (Level 2)	Total
Mutual Funds:			
Money Market Funds	\$ 30,474	\$ -	\$ 30,474
Small Cap Growth	364,839	-	364,839
Bank Loan	188,702	-	188,702
Intermediate Bond	761,749	-	761,749
International Equity	426,541	-	426,541
World Bond	128,283	-	128,283
Diversified Emerging Markets	62,117	-	62,117
Total Mutual Funds	1,962,705	-	1,962,705
Common Stocks:			
Basic materials	20,544	-	20,544
Communication services	44,742	-	44,742
Consumer cyclical	216,313	-	216,313
Consumer defensive	124,782	-	124,782
Consumer staples	26,416	-	26,416
Energy	86,192	-	86,192
Financial services	266,762	-	266,762
Healthcare	216,153	-	216,153
Industrials	161,482	-	161,482
Technology	255,530	-	255,530
Utilities	25,315	-	25,315
Total Common Stocks	1,444,231	-	1,444,231
Total Investments	\$ 3,406,936	\$ -	\$ 3,406,936

NOTES TO FINANCIAL STATEMENTS

Magni-Power Company Employees' Pension Plan

10 Fair Value Measurements, Continued

The following table presents the financial instruments carried at fair value, on a recurring basis, as of December 27, 2013, by valuation hierarchy (as described previously):

	Quoted Market Prices in Active Markets (Level 1)	Models with Significant Observable Market Parameters (Level 2)	Total
Mutual Funds:			
Money Market Funds	\$ 50,349	\$ -	\$ 50,349
Small Cap Growth	380,735	-	380,735
Bank Loan	153,782	-	153,782
Intermediate Bond	828,394	-	828,394
International Equity	540,902	-	540,902
World Bond	138,742	-	138,742
Total Mutual Funds	2,092,904	-	2,092,904
Common Stocks:			
Apparel	17,003	-	17,003
Basic materials	36,741	-	36,741
Communication services	42,521	-	42,521
Consumer cyclical	172,425	-	172,425
Consumer defensive	104,679	-	104,679
Consumer staples	38,670	-	38,670
Energy	130,199	-	130,199
Financial services	267,809	-	267,809
Healthcare	198,484	-	198,484
Industrials	184,969	-	184,969
Technology	206,858	-	206,858
Utilities	22,530	-	22,530
Total Common Stocks	1,422,888	-	1,422,888
Total Investments	\$ 3,515,792	\$ -	\$ 3,515,792

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Form 5500, Schedule H, Part IV, Line 4i

Magni-Power Company
Employees' Pension Plan

EIN 34-0754779
Plan Number 001

December 27, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Dodge & Cox Income Fund	Mutual Fund	\$ 345,000	\$ 342,759
	Eaton Vance Floating Rate I	Mutual Fund	191,896	188,702
	Harbor International Fund #11	Mutual Fund	319,085	426,541
	IShares MSCI Emerging Markets	Mutual Fund	69,453	62,117
*	PNC Intermediate Bond Fund	Mutual Fund	412,201	418,988
*	PNC Prime Money Market Fund	Mutual Fund	30,474	30,474
*	PNC Small Cap Core Fund	Mutual Fund	176,906	364,839
	Templeton Global Fund AD	Mutual Fund	134,589	128,283
	Ace Limited	Common Stock	18,291	20,678
	Aetna, Inc	Common Stock	19,234	27,537
	Allstate Corp	Common Stock	18,202	20,724
	Altria Group, Inc.	Common Stock	16,642	22,172
	American Express Company	Common Stock	8,817	18,608
	Amgen Inc	Common Stock	21,923	29,469
	Apple, Inc	Common Stock	29,713	71,747
	Becton Dickinson & Co	Common Stock	10,886	16,699
	Boeing Co	Common Stock	11,381	18,847
	Check Point Software Tech	Common Stock	14,079	15,714
	Cigna Corp	Common Stock	24,095	26,242
	Cisco Systems, Inc.	Common Stock	22,516	29,067
	Comcast Corporation Class A	Common Stock	14,500	28,135
	Conocophillips	Common Stock	22,138	21,754
	Constellation Brands Inc	Common Stock	22,255	26,506
	CVS Caremark Corporation	Common Stock	15,035	27,930
	Delta Air Lines	Common Stock	7,512	17,217
	Discover Financial	Common Stock	12,276	19,974
	Disney Walt Company	Common Stock	21,423	33,908
	Dr Pepper Snapple Group Inc	Common Stock	16,725	18,637
	Eastman Chem Co	Common Stock	12,593	10,620

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Form 5500, Schedule H, Part IV, Line 4i

Magni-Power Company
Employees' Pension Plan

EIN 34-0754779
Plan Number 001

December 27, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	EOG Res, Inc.	Common Stock	10,099	11,969
	Exxon Mobil	Common Stock	24,946	27,273
	Foot Locker Inc	Common Stock	14,156	16,573
	General Electric Company	Common Stock	24,738	31,967
	Gilead Sciences Inc	Common Stock	21,298	24,508
	Google, Inc.	Common Stock	9,747	15,920
	HanesBrands Inc	Common Stock	14,060	21,208
	HCA Holdings Inc	Common Stock	20,720	23,852
	Home Depot, Inc.	Common Stock	8,880	20,994
	Invesco, Ltd.	Common Stock	19,711	22,131
	Johnson & Johnson	Common Stock	17,878	29,280
	JPMorgan Chase & Company	Common Stock	20,906	35,107
	Kroger Co	Common Stock	21,296	29,537
	L Brands Inc	Common Stock	13,917	17,743
	Lincoln National Corporation	Common Stock	21,525	24,510
	Lockheed Martin Corporation	Common Stock	14,141	19,257
	LyondellBasell Industries N.V.	Common Stock	14,174	9,924
	Magna International	Common Stock	17,446	23,368
	Mckesson Corporation	Common Stock	18,544	24,910
	Micron Technology Inc	Common Stock	13,427	13,654
	Microsoft Corporation	Common Stock	9,753	14,167
	NXP Semiconductors	Common Stock	12,750	22,920
	Packaging Corp Pkg	Common Stock	20,762	22,635
	Polaris Industries, Inc.	Common Stock	9,487	17,393
	Principal Financial Group	Common Stock	20,491	21,295
	Procter & Gamble Company	Common Stock	18,921	26,416
	Qualcomm, Inc.	Common Stock	13,787	18,211
	Regions Financial Corporation	Common Stock	11,621	12,514
	Royal Caribbean Cruises Ltd	Common Stock	15,069	20,195

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Form 5500, Schedule H, Part IV, Line 4i

Magni-Power Company
Employees' Pension Plan

EIN 34-0754779
Plan Number 001

December 27, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Schlumberger, Ltd.	Common Stock	26,234	25,196
	Skyworks Solutions Inc	Common Stock	17,034	31,992
	Snap On Inc	Common Stock	20,431	21,878
	Southwest Airlines Co	Common Stock	13,794	21,372
	St Jude Medical Inc	Common Stock	14,227	13,656
	TE Connectivity Ltd	Common Stock	20,332	22,138
	The Travelers Cos Inc	Common Stock	16,788	19,582
	Union Pacific Corporation	Common Stock	5,840	18,703
	United Rentals Inc	Common Stock	13,927	12,241
	Verizon Communications, Inc.	Common Stock	18,984	16,607
	Visa, Inc.	Common Stock	9,454	15,732
	Wells Fargo & Company	Common Stock	18,068	35,907
	Wisconsin Energy Corporation	Common Stock	10,307	25,315
	Wyndham Worldwide Corporation	Common Stock	16,852	22,298
			<u>\$ 2,736,362</u>	<u>\$ 3,406,936</u>

* Party-in-interest

SCHEDULE OF REPORTABLE TRANSACTIONS
Form 5500, Schedule H, Part IV, Line 4j

Magni-Power Company
Employees' Pension Plan

EIN 34-0754779
Plan Number 001

December 27, 2014

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
<i>Single transactions in excess of 5%:</i>								
* PNC	Intermediate Bond Fund	\$ -	\$ 380,000	\$ -	\$ -	\$ 373,105	\$ -	\$ 6,895
DODIX	Dodge & Cox Income Fund	\$ 345,000	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ -
<i>Aggregate transactions in excess of 5%:</i>								
* PNC	Intermediate Bond Fund	\$ 12,293	\$ -	\$ -	\$ -	\$ -	\$ 12,293	\$ -
* PNC	Intermediate Bond Fund	\$ -	\$ 431,000	\$ -	\$ -	\$ 423,022	\$ -	\$ 7,978
* PNC	Money Market Fund	\$ 144,195	\$ -	\$ -	\$ -	\$ -	\$ 144,195	\$ -
* PNC	Money Market Fund	\$ -	\$ 164,070	\$ -	\$ -	\$ 164,070	\$ -	\$ -
DODIX	Dodge & Cox Income Fund	\$ 345,000	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ -

* Party-in-interest.

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Form 5500, Schedule H, Part IV, Line 4i

Magni-Power Company
Employees' Pension Plan

EIN 34-0754779
Plan Number 001

December 27, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Dodge & Cox Income Fund	Mutual Fund	\$ 345,000	\$ 342,759
	Eaton Vance Floating Rate I	Mutual Fund	191,896	188,702
	Harbor International Fund #11	Mutual Fund	319,085	426,541
	IShares MSCI Emerging Markets	Mutual Fund	69,453	62,117
*	PNC Intermediate Bond Fund	Mutual Fund	412,201	418,988
*	PNC Prime Money Market Fund	Mutual Fund	30,474	30,474
*	PNC Small Cap Core Fund	Mutual Fund	176,906	364,839
	Templeton Global Fund AD	Mutual Fund	134,589	128,283
	Ace Limited	Common Stock	18,291	20,678
	Aetna, Inc	Common Stock	19,234	27,537
	Allstate Corp	Common Stock	18,202	20,724
	Altria Group, Inc.	Common Stock	16,642	22,172
	American Express Company	Common Stock	8,817	18,608
	Amgen Inc	Common Stock	21,923	29,469
	Apple, Inc	Common Stock	29,713	71,747
	Becton Dickinson & Co	Common Stock	10,886	16,699
	Boeing Co	Common Stock	11,381	18,847
	Check Point Software Tech	Common Stock	14,079	15,714
	Cigna Corp	Common Stock	24,095	26,242
	Cisco Systems, Inc.	Common Stock	22,516	29,067
	Comcast Corporation Class A	Common Stock	14,500	28,135
	Conocophillips	Common Stock	22,138	21,754
	Constellation Brands Inc	Common Stock	22,255	26,506
	CVS Caremark Corporation	Common Stock	15,035	27,930
	Delta Air Lines	Common Stock	7,512	17,217
	Discover Financial	Common Stock	12,276	19,974
	Disney Walt Company	Common Stock	21,423	33,908
	Dr Pepper Snapple Group Inc	Common Stock	16,725	18,637
	Eastman Chem Co	Common Stock	12,593	10,620

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Form 5500, Schedule H, Part IV, Line 4i

Magni-Power Company
Employees' Pension Plan

EIN 34-0754779
Plan Number 001

December 27, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	EOG Res, Inc.	Common Stock	10,099	11,969
	Exxon Mobil	Common Stock	24,946	27,273
	Foot Locker Inc	Common Stock	14,156	16,573
	General Electric Company	Common Stock	24,738	31,967
	Gilead Sciences Inc	Common Stock	21,298	24,508
	Google, Inc.	Common Stock	9,747	15,920
	HanesBrands Inc	Common Stock	14,060	21,208
	HCA Holdings Inc	Common Stock	20,720	23,852
	Home Depot, Inc.	Common Stock	8,880	20,994
	Invesco, Ltd.	Common Stock	19,711	22,131
	Johnson & Johnson	Common Stock	17,878	29,280
	JPMorgan Chase & Company	Common Stock	20,906	35,107
	Kroger Co	Common Stock	21,296	29,537
	L Brands Inc	Common Stock	13,917	17,743
	Lincoln National Corporation	Common Stock	21,525	24,510
	Lockheed Martin Corporation	Common Stock	14,141	19,257
	LyondellBasell Industries N.V.	Common Stock	14,174	9,924
	Magna International	Common Stock	17,446	23,368
	Mckesson Corporation	Common Stock	18,544	24,910
	Micron Technology Inc	Common Stock	13,427	13,654
	Microsoft Corporation	Common Stock	9,753	14,167
	NXP Semiconductors	Common Stock	12,750	22,920
	Packaging Corp Pkg	Common Stock	20,762	22,635
	Polaris Industries, Inc.	Common Stock	9,487	17,393
	Principal Financial Group	Common Stock	20,491	21,295
	Procter & Gamble Company	Common Stock	18,921	26,416
	Qualcomm, Inc.	Common Stock	13,787	18,211
	Regions Financial Corporation	Common Stock	11,621	12,514
	Royal Caribbean Cruises Ltd	Common Stock	15,069	20,195

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Form 5500, Schedule H, Part IV, Line 4i

Magni-Power Company
Employees' Pension Plan

EIN 34-0754779
Plan Number 001

December 27, 2014

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Schlumberger, Ltd.	Common Stock	26,234	25,196
	Skyworks Solutions Inc	Common Stock	17,034	31,992
	Snap On Inc	Common Stock	20,431	21,878
	Southwest Airlines Co	Common Stock	13,794	21,372
	St Jude Medical Inc	Common Stock	14,227	13,656
	TE Connectivity Ltd	Common Stock	20,332	22,138
	The Travelers Cos Inc	Common Stock	16,788	19,582
	Union Pacific Corporation	Common Stock	5,840	18,703
	United Rentals Inc	Common Stock	13,927	12,241
	Verizon Communications, Inc.	Common Stock	18,984	16,607
	Visa, Inc.	Common Stock	9,454	15,732
	Wells Fargo & Company	Common Stock	18,068	35,907
	Wisconsin Energy Corporation	Common Stock	10,307	25,315
	Wyndham Worldwide Corporation	Common Stock	16,852	22,298
			<u>\$ 2,736,362</u>	<u>\$ 3,406,936</u>

* Party-in-interest

SCHEDULE OF REPORTABLE TRANSACTIONS
Form 5500, Schedule H, Part IV, Line 4j

Magni-Power Company
Employees' Pension Plan

EIN 34-0754779
Plan Number 001

December 27, 2014

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred		(g) Cost of Asset	(h) Current Value of Asset on Transaction Date		(i) Net Gain (Loss)
						with Transaction				
<i>Single transactions in excess of 5%:</i>										
* PNC	Intermediate Bond Fund	\$ -	\$ 380,000	\$ -	\$ -	-	\$ 373,105	\$ -	\$ -	\$ 6,895
DODIX	Dodge & Cox Income Fund	\$ 345,000	\$ -	\$ -	\$ -	-	\$ -	\$ 345,000	\$ -	\$ -
<i>Aggregate transactions in excess of 5%:</i>										
* PNC	Intermediate Bond Fund	\$ 12,293	\$ -	\$ -	\$ -	-	\$ -	\$ 12,293	\$ -	\$ -
* PNC	Intermediate Bond Fund	\$ -	\$ 431,000	\$ -	\$ -	-	\$ 423,022	\$ -	\$ -	\$ 7,978
* PNC	Money Market Fund	\$ 144,195	\$ -	\$ -	\$ -	-	\$ -	\$ 144,195	\$ -	\$ -
* PNC	Money Market Fund	\$ -	\$ 164,070	\$ -	\$ -	-	\$ 164,070	\$ -	\$ -	\$ -
DODIX	Dodge & Cox Income Fund	\$ 345,000	\$ -	\$ -	\$ -	-	\$ -	\$ 345,000	\$ -	\$ -

* Party-in-interest.

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 12/28/2013 and ending 12/27/2014

► **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.

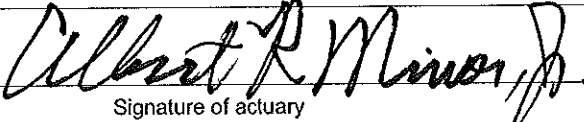
A Name of plan Magni-Power Company Employees Pension Plan	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Magni-Power Company	D Employer Identification Number (EIN) 34-0754779	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500		

Part I Basic Information

1 Enter the valuation date: Month <u>12</u> Day <u>28</u> Year <u>2013</u>			
2 Assets:			
a Market value	2a		3,567,692
b Actuarial value	2b		3,567,692
3 Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	2	38,556
b For terminated vested participants	3b	7	52,300
c For active participants:			
(1) Non-vested benefits	3c(1)		3,849
(2) Vested benefits	3c(2)		2,261,854
(3) Total active	3c(3)	104	2,265,703
d Total	3d	113	2,356,559
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		6.16 %
6 Target normal cost	6		119,748

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>6-27-15</u> Date
Albert R. Minor, Jr. EA, ASA Type or print name of actuary		14-02734 Most recent enrollment number
Al Minor & Associates, Inc. Firm name		(614) 899-0636 Telephone number (including area code)
283 South State Street Westerville OH 43081 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)	476,709	71,605
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)	476,709	71,605
10 Interest on line 9 using prior year's actual return of <u>15.07</u> %	71,840	10,791
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		90,535
b Interest on (a) using prior year's effective interest rate of <u>6.86</u> % except as otherwise provided (see instructions)		6,211
c Total available at beginning of current plan year to add to prefunding balance		96,746
d Portion of (c) to be added to prefunding balance		96,746
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)	548,549	179,142

Part III Funding Percentages

14 Funding target attainment percentage	14	120.51 %
15 Adjusted funding target attainment percentage	15	151.39 %
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	150.25 %
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	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:				
a Segment rates:	1st segment: 4.94 %	2nd segment: 6.15 %	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	
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	119,748	
b Excess assets, if applicable, but not greater than line 31a	31b	119,748	
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
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		
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		
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		

Attachment to 2013 Form 5500
Schedule SB, line 22 - Description of Weighted Average Retirement Age

Plan Name <u>Magni-Power Company Employees Pension Plan</u>	EIN: <u>34-0754779</u>
Plan Sponsor's Name <u>Magni-Power Company</u>	PN: <u>001</u>

The weighted average retirement age is equal to the normal retirement age of 65 .

List the rate of retirement at each age and describe the methodology used to compute the weighted average retirement age, including a description of the weight applied at each potential retirement age.

Normal Retirement Age

Attachment to 2013 Form 5500
Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

Plan Name Magni-Power Company Employees Pension Plan

EIN: 34-0754779

Plan Sponsor's Name Magni-Power Company

PN: 001

Describe all non-prescribed actuarial assumptions used to determine the funding target and target normal cost. Also, describe the method for determining the actuarial value of assets and any other aspects of the funding method for determining the Schedule SB entries that are not prescribed by law.

Assumptions for Funding Target and Target Normal Cost:

Salary Scale - 3.0% per annum

Social Security Projection - N/A

Withdrawal - None

Asset Method - Fair Market Value

Probability of Lump Sum Payout - 100%

Effective Rate of Interest - 6.16%

Segment Rates (Maximum Deduction) - 1.28% / 4.05% / 5.07%

Segment Rates (Minimum Funding) - 4.94% / 6.15% / 6.76%

Lookback Period - 0 months prior to the valuation date

Pre-retirement Mortality - None

Post-retirement Mortality - 2013 Applicable Mortality Table

Assumptions for FAS 35 Present Value of Accrued Benefit:

Segment Rates - 1.24% / 4.47% / 5.52%

Asset Method - Fair Market Value

Pre-retirement Mortality - None

Post-retirement Mortality - 2013 Applicable Mortality Table

Lookback Period - 2 months prior to the valuation date

Attachment to 2013 Form 5500
Schedule SB, Part V - Summary of Plan Provisions

Plan Name Magni-Power Company Employees Pension Plan

EIN: 34-0754779

Plan Sponsor's Name Magni-Power Company

PN: 001

Summary:

Effective Date of Plan - December 28, 1985

Plan Year - December 28th to December 27th

Benefit Accrual Years - The number of plan years in which an employee is a Participant and receives at least 1000 hours of credited service.

Vesting Years of Service - The number of Plan Years in which an employee is credited with 1000 hours of service.

Normal (Unreduced) Form of Payment - Life with 10 years certain.

Eligibility - An employee shall become a participant on the December 28th following 2 months of service. Employees hired after November 1, 1991 shall become participants on the December 28th nearest completion of one year of service.

Normal Retirement Date - First of the month following the later of the attainment of age 65 or 5 years of participation.

Normal Retirement Benefit - Effective November 1, 1991, the monthly benefit will be based on a benefit formula equal to .5% of average monthly compensation for each year of participation less than or equal to 15, plus .6% of average monthly compensation for each year of participation in excess of 15. For any participant hired prior to November 1, 1991, the monthly benefit will not be less than 14.896% of average monthly compensation.

Vesting Schedule

Years	Percent
1	10%
2	20%
3	40%
4	60%
5	80%
6	100%

Early Retirement Benefit - The Early Retirement Benefit is the actuarial equivalent of the accrued benefit payable on the first of the month coinciding with or next following the attainment of age 55 and the completion of 6 years of service.

Death Benefit - The death benefit is equal to 100 times the Normal Retirement Benefit.

Attachment to 2013 Form 5500
Schedule SB, line 26 - Schedule of Active Participant Data

Plan Name Magni-Power Company Employees Pension Plan
Plan Sponsor's Name Magni-Power Company

EIN: 34-0754779
PN: 001

Attained Age	YEARS OF CREDITED SERVICE								
	Under 1			1 to 4			5 to 9		
	No.	Average	Cash Bal.	No.	Average	Cash Bal.	No.	Average	Cash Bal.
Under 25				7	0				
25 to 29				4	0				
30 to 34				2	0		1	0	
35 to 39				1	0		2	0	
40 to 44				1	0				
45 to 49							2	0	
50 to 54				2	0		1	0	
55 to 59				2	0		2	0	
60 to 64				1	0		1	0	
65 to 69									
70 & up									

Attained Age	YEARS OF CREDITED SERVICE								
	10 to 14			15 to 19			20 to 24		
	No.	Average	Cash Bal.	No.	Average	Cash Bal.	No.	Average	Cash Bal.
Under 25									
25 to 29	1	0							
30 to 34	3	0							
35 to 39	2	0		1	0				
40 to 44				4	0		2	0	
45 to 49				3	0		3	0	
50 to 54	1	0		4	0		2	0	
55 to 59	2	0		1	0		2	0	
60 to 64				4	0		2	0	
65 to 69				1	0		1	0	
70 & up									

Attained Age	YEARS OF CREDITED SERVICE								
	25 to 29			30 to 34			35 to 39		
	No.	Average	Cash Bal.	No.	Average	Cash Bal.	No.	Average	Cash Bal.
Under 25									
25 to 29									
30 to 34									
35 to 39									
40 to 44									
45 to 49	2	0		2	0				
50 to 54	6	0		2	0				
55 to 59	4	0		1	0		5	0	
60 to 64	4	0		1	0		3	0	
65 to 69	1	0		1	0				
70 & up	1	0							