

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2014</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or ☒ a single-employer plan; ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>SEAMAN CORPORATION THRIFT-INCENTIVE 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>003</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>08/01/1985</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>003</u>	1c Effective date of plan <u>08/01/1985</u>	
1b Three-digit plan number (PN) ▶	<u>003</u>				
1c Effective date of plan <u>08/01/1985</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>SEAMAN CORPORATION</u> <u>1000 VENTURE BOULEVARD</u> <u>WOOSTER, OH 44691-9358</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>34-0736380</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>330-202-5970</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>326100</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>34-0736380</u>	2c Plan Sponsor's telephone number <u>330-202-5970</u>	2d Business code (see instructions) <u>326100</u>	
2b Employer Identification Number (EIN) <u>34-0736380</u>					
2c Plan Sponsor's telephone number <u>330-202-5970</u>					
2d Business code (see instructions) <u>326100</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	10/08/2015 Date	ROBERT K PETIT Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature. Signature of employer/plan sponsor	10/08/2015 Date	ROBERT K PETIT Enter name of individual signing as employer or plan sponsor
SIGN HERE	_____ Signature of DFE	_____ Date	_____ Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:		4b EIN	
a Sponsor's name		4c PN	
5 Total number of participants at the beginning of the plan year		5	331
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year		6a(1)	310
a(2) Total number of active participants at the end of the plan year		6a(2)	301
b Retired or separated participants receiving benefits		6b	1
c Other retired or separated participants entitled to future benefits.....		6c	26
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	328
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	328
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	306
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2J 2E 2K 2G 2F 3D 2T 2S			
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) ☒ <u>1</u> A (Insurance Information)	
		(4) ☒ C (Service Provider Information)	
		(5) ☒ D (DFE/Participating Plan Information)	
		(6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

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

Receipt Confirmation Code _____

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

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

A Name of plan SEAMAN CORPORATION THRIFT-INCENTIVE PLAN	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 SEAMAN CORPORATION	D Employer Identification Number (EIN) 34-0736380	

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 RETIREMENT INSURANCE & ANNUITY CO.

(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
06-1050034	93629	31639-001	328	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	

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

Schedule A (Form 5500) 2014
v. 140124

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

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

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

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

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(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	8894983
5 Current value of plan's interest under this contract in separate accounts at year end	5	9868978

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

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

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

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

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

b Balance at the end of the previous year.....	7b	8656591
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c Additions: (1) Contributions deposited during the year	7c(1)	622495	
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	148335	
(4) Transferred from separate account.....	7c(4)	333178	
(5) Other (specify below)	7c(5)	376533	
▶ LOAN REPAYMENTS, TRANSFERS IN MISCELLANEOUS IN FORFEITURE CREDITS			

(6) Total additions.....	7c(6)	1480541
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d Total of balance and additions (add lines 7b and 7c(6))	7d	10137132
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	653372	
(2) Administration charge made by carrier	7e(2)	702	
(3) Transferred to separate account.....	7e(3)	170184	
(4) Other (specify below)	7e(4)	417891	
▶ FORFEITURE DEBITS LOAN INITIATION, TRANSFERS OUT MISCELLANEOUS OUT			

(5) Total deductions.....	7e(5)	1242149
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	8894983
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

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

A Name of plan <u>SEAMAN CORPORATION THRIFT-INCENTIVE PLAN</u>	B Three-digit plan number (PN) <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SEAMAN CORPORATION</u>	D Employer Identification Number (EIN) <u>34-0736380</u>

Part I Service Provider Information (see instructions)

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
PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(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)

INDEPENDENT FINANACIAL PARTNERS FBO

59-3331424

(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?
27	NONE	34164	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 15 37 50 64	NONE	2651	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

THE PRUDENTIAL INSURANCE COMPANY OF

22-1211670

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 15 37 38 49 50 64	NONE	0	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRUDENTIAL RETIREMENT INSURANCE AND	15 64	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PRUDENTIAL RETIREMENT INSURANCE AND 06-1050034	40.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2014 TO 12/31/2014 GUARANTEED INCOME FUND	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	61 72	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PRUDENTIAL INVESTMENTS, LLC 22-3468527	19.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2014 TO 12/31/2014 TARGET SMALL CAP VALUE FD	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <hr/> 2014 <hr/> This Form is Open to Public Inspection.
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan <u>SEAMAN CORPORATION THRIFT-INCENTIVE PLAN</u>	B Three-digit plan number (PN) ►	<u>003</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>SEAMAN CORPORATION</u>	D Employer Identification Number (EIN) <u>34-0736380</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MID CAP GROWTH/ARTISAN</u>				
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>				
c EIN-PN <u>06-1050034-185</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1116800</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SAWF SM CAP VAL STRAT</u>				
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>				
c EIN-PN <u>06-1050034-269</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LIFETIME AGGRESSIVE</u>				
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>				
c EIN-PN <u>06-1050034-166</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>201141</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LIFETIME GROWTH FD</u>				
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>				
c EIN-PN <u>06-1050034-167</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>576958</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LIFETIME BALANCED FD</u>				
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>				
c EIN-PN <u>06-1050034-168</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1631102</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LIFETIME CONSERVATIVE</u>				
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>				
c EIN-PN <u>06-1050034-169</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1131099</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LIFETIME INCOME & EQUITY</u>				
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>				
c EIN-PN <u>06-1050034-170</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>300120</u>		

a Name of MTIA, CCT, PSA, or 103-12 IE: DRYDEN S & P 500 INDEX FUND

b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.

c EIN-PN 06-1050034-123	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3304591
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a Name of MTIA, CCT, PSA, or 103-12 IE: CORE BOND ENHAN INDEX

b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.

c EIN-PN 06-1050034-036	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1290140
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a Name of MTIA, CCT, PSA, or 103-12 IE: BALANCED I/WELLINGTON MGT

b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.

c EIN-PN 06-1050034-084	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 317027
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>SEAMAN CORPORATION THRIFT-INCENTIVE PLAN</u>		B Three-digit plan number (PN) ► <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SEAMAN CORPORATION</u>		D Employer Identification Number (EIN) <u>34-0736380</u>

Part I	Asset and Liability Statement	
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.		
	Assets	<div style="display: flex; justify-content: space-between;"> (a) Beginning of Year (b) End of Year </div>
a Total noninterest-bearing cash	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions.....	1b(1)	
(2) Participant contributions.....	1b(2)	
(3) Other.....	1b(3)	
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	
(2) U.S. Government securities	1c(2)	
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	1c(3)(A)	
(B) All other	1c(3)(B)	
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A)	
(B) Common.....	1c(4)(B)	
(5) Partnership/joint venture interests	1c(5)	
(6) Real estate (other than employer real property).....	1c(6)	
(7) Loans (other than to participants)	1c(7)	
(8) Participant loans.....	1c(8)	638937
(9) Value of interest in common/collective trusts	1c(9)	819984
(10) Value of interest in pooled separate accounts	1c(10)	9658724
(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)	4042130
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	8656591
(15) Other.....	1c(15)	8894983

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	22996382	25360448

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	22996382	25360448
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	603477	
(B) Participants	2a(1)(B)	1144438	
(C) Others (including rollovers)	2a(1)(C)	787073	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2534988
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	23895	
(F) Other	2b(1)(F)	148335	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		172230
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	43684	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		43684
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		799783
(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)		196696
c Other income.....	2c		34164
d Total income. Add all income amounts in column (b) and enter total.....	2d		3781545

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1373479	
(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)		1373479
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		7010
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	36990	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		36990
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1417479

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		2364066
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	
4c			
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
4d			
e Was this plan covered by a fidelity bond?	X		1000000
4e			
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f			
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
4g			
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
4h			
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
4j			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k			
l Has the plan failed to provide any benefit when due under the plan?.....		X	
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection.
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan <u>SEAMAN CORPORATION THRIFT-INCENTIVE PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SEAMAN CORPORATION</u>	D Employer Identification Number (EIN) <u>34-0736380</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>22-1211670</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	

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SEAMAN CORPORATION THRIFT-INCENTIVE PLAN

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT

December 31, 2014

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INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrator of the
Seaman Corporation Thrift-Incentive Plan
Wooster, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Seaman Corporation Thrift-Incentive Plan, which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years ended December 31, 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 Prudential Retirement Insurance and Annuity Company and Prudential Bank & Trust, F.S.B., the Custodians 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 Custodians hold the Plan's investment assets and execute investment transactions. The Plan Administrator has obtained a certification from the Custodians 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 Custodians is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule of Assets Held for Investment Purposes at End of Year as of December 31, 2014 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the Custodians, 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 blue ink that reads "Meaden & Moore Ltd." in a cursive, flowing script.

Meaden & Moore, Ltd.

Akron, Ohio

September 16, 2015

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

Seaman Corporation Thrift-Incentive Plan

	December 31	
	2014	2013
ASSETS		
Notes receivable from participants	\$ 819,984	\$ 638,937
Investments (at Fair Value):		
Guaranteed Income Fund	8,894,983	8,656,591
Alger Capital Appreciation Instl	1,289,673	1,083,512
American Funds EuroPacific Growth	1,657,593	1,363,734
RidgeWorth Mid Cap Value Equity	731,618	508,257
Alliance Bernstein Small Cap Growth Adv	504,697	351,733
BlackRock Equity Dividend	1,000,365	734,894
Target Small Cap Value Fund	592,557	-
Prudential Balanced I Fund	317,027	334,003
Prudential Lifetime Aggressive	201,141	218,038
Prudential Lifetime Balanced	1,631,102	1,506,712
Prudential Lifetime Conservative	1,131,099	978,086
Prudential Lifetime Growth	576,958	539,445
Prudential Lifetime Income & Equity	300,120	281,082
Dryden S&P 500 Index Fund	3,304,591	3,088,313
Core Bond Enhanced Index/PIM Fund	1,290,140	1,046,727
Prudential Mid Cap Growth/Artisan	1,116,800	1,069,659
Prudential Wells Fargo Small Cap Value Strategy	-	596,659
Total Investments	24,540,464	22,357,445
Total Assets	25,360,448	22,996,382
LIABILITIES	-	-
Net Assets Available for Benefits	\$ 25,360,448	\$ 22,996,382

See accompanying notes.

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Seaman Corporation Thrift-Incentive Plan

	Year Ended December 31 2014	2013
Additions to Net Assets Attributed to:		
Contributions:		
Employer	\$ 603,477	\$ 599,066
Employee	1,144,438	1,141,509
Rollover	787,073	-
	2,534,988	1,740,575
Interest and dividend income	192,019	189,944
Net unrealized/realized appreciation	1,030,644	2,471,840
Total Investment Income	1,222,663	2,661,784
Interest income on notes receivable from participants	25,748	20,967
Deductions from Net Assets Attributed to:		
Benefits paid to participants	1,382,343	1,187,003
Administrative expenses	36,990	32,247
Total Deductions	1,419,333	1,219,250
Net Increase	2,364,066	3,204,076
Net Assets Available for Benefits:		
Beginning of Year	22,996,382	19,792,306
End of Year	\$ 25,360,448	\$ 22,996,382

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

1 Description of Plan

The following description of the Seaman Corporation Thrift-Incentive Plan ("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 contribution plan covering all eligible employees of Seaman Corporation who meet the requirements. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Effective January 1, 2014, the Plan was restated to comply with current regulations and include all current and prior amendments.

Eligibility:

All part-time and full-time employees who have attained 90 days of service are eligible to participate in the Plan.

Contributions:

Cash or Deferred Option [401(k)] - Participants may elect between 1% and 40% of their compensation to be contributed to the Plan by the Company. In addition, eligible participants may make catch-up contributions in accordance with Internal Revenue Service guidelines. Effective January 1, 2014, the Plan was amended to remove the maximum contribution limit on compensation.

Employer Contributions - The Company makes contributions to each eligible participant's account by matching an amount equal to \$1.00 for each \$1.00 contributed by the participant, up to 3% of participant compensation and \$.50 for each \$1.00 of contributions over 3% up to 5%.

Rollover contributions from other Plans are also accepted, providing certain specified conditions are met.

Contributions are subject to limitations on annual additions and other limitations imposed by the Internal Revenue Code, as defined in the Plan agreement.

Participants' Accounts:

401(k) Accounts - Each participant's account is credited with the participant's elective contributions, employer matching contributions, earnings and losses thereon.

Vesting:

Participants are fully vested with respect to their employee and employer contributions and income allocated to their account.

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

1 Description of Plan, Continued

Forfeitures:

Forfeited non-vested account balances are used to reduce employer contributions. Forfeitures available for allocation were \$0 (2014 and 2013).

Notes Receivable from Participants:

Loans are permitted under certain circumstances and are subject to limitations. Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. Loans are repaid over a period not to exceed five years, with exceptions for the purchase of a primary residence.

The loans are secured by the balance in the participant's account and bear interest at rates established by the Prudential Retirement Insurance and Annuity Company and Prudential Bank & Trust, F.S.B. Principal and interest are paid ratably through monthly payroll deductions.

Participant loans are classified as notes receivable from participants, which are segregated from Plan investments and measured at their unpaid principal balance plus any accrued but unpaid interest.

Other Plan Provisions:

Normal retirement age is 65.

Payment of Benefits:

Upon termination of service, retirement, death or total and permanent disability, a participant receives a lump sum amount or annuity equal to the vested account balance.

Investment Options:

Upon enrollment in the Plan, a participant may direct any contributions to any of the investment options offered by the Plan.

2 Summary of Significant Accounting Policies

Basis of Accounting:

The Plan's transactions are reported on the accrual basis of accounting.

Valuation of Investments:

Investments are stated at fair value. Mutual funds are reported at fair market value as of the balance sheet date. Fair market values represent quoted market prices or, if quoted market prices are not available, estimated fair values as determined by the Plan's Custodians. Investments in pooled separate accounts are valued based on the redemption price of units owned by the Plan, which is based on the current market values of the underlying assets of pooled separate accounts.

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

2 Summary of Significant Accounting Policies, Continued

Valuation of Investments, Continued:

The unallocated insurance contract is at contract value. Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

The guaranteed income fund, which is a fully benefit-responsive contract, is presented at contract value on the Statement of Net Assets Available for Benefits as the contract value approximates the fair value and the adjustment of the fully benefit-responsive investment contract from fair value to contract value is immaterial to the financial statements. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis. As of December 31, the average yield based on actual earnings of the contract was 1.65% (2014) and 1.85% (2013). The crediting interest rate was 1.65% (2014) and 1.85% (2013).

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.

Administrative Fees:

Substantially all administrative fees are paid by Seaman Corporation.

Plan Termination:

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

Risks and Uncertainties:

The Plan's investment includes investments in pooled separate accounts holding investment contracts and guaranteed income contracts with varying degrees of risk. 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.

3 Tax Status

On April 29, 2014, 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.

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

3 Tax Status, Continued

Therefore, they believe 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 31, 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 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 16, 2015, which is the date the financial statements were available to be issued.

5 Fair Value Measurements

As defined in current accounting literature, 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:

- * 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.

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

5 Fair Value Measurements, Continued

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 is a description of the valuation methodologies used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

Mutual Funds:

The fair value of the mutual funds is based on quoted market prices and are classified in the Level 1 category of the valuation hierarchy.

Guaranteed Income Fund:

The fair value of the guaranteed income fund is based on the underlying assets of the contract and is valued on a daily basis. The fair value is expressed in units. The fund is backed by the general assets of the insurance company. The guaranteed income fund is classified in the Level 3 category of the valuation hierarchy.

Pooled Separate Accounts:

The fair values of the pooled separate accounts are based on the net fair value of the underlying assets. The underlying investments are valued at fair value based on commercial quotation services. The pooled separate accounts are classified in the Level 2 category of the valuation hierarchy.

The following table presents the financial instruments carried at fair value, on a recurring basis, as of December 31, 2014, by valuation hierarchy (as described previously):

	Quoted Market Prices in Active Markets (Level 1)	Models with Significant Observable Market Parameters (Level 2)	Models with Significant Unobservable Market Parameters (Level 3)	Total Carrying Value in the Statement of Net Assets Available for Benefits
Guaranteed Income Fund	\$ -	\$ -	\$ 8,894,983	\$ 8,894,983
Mutual Funds:				
Small Cap Funds	504,697	-	-	504,697
Mid Cap Funds	731,618	-	-	731,618
Large Cap Funds	3,947,631	-	-	3,947,631
Pooled Separate Accounts:				
Balanced/Lifestyle Funds	-	7,462,038	-	7,462,038
Mid Cap Funds	-	1,116,800	-	1,116,800
Small Cap Funds	-	592,557	-	592,557
Bond Funds	-	1,290,140	-	1,290,140
Total Investments	<u>\$ 5,183,946</u>	<u>\$ 10,461,535</u>	<u>\$ 8,894,983</u>	<u>\$ 24,540,464</u>

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

5 Fair Value Measurements, Continued

The following table presents the financial instruments carried at fair value, on a recurring basis, as of December 31, 2013, by valuation hierarchy (as described previously):

	Quoted Market Prices in Active Markets (Level 1)	Models with Significant Observable Market Parameters (Level 2)	Models with Significant Unobservable Market Parameters (Level 3)	Total Carrying Value in the Statement of Net Assets Available for Benefits
Guaranteed Income Fund	\$ -	\$ -	\$ 8,656,591	\$ 8,656,591
Mutual Funds:				
Small Cap Funds	351,733	-	-	351,733
Mid Cap Funds	508,257	-	-	508,257
Large Cap Funds	3,182,140	-	-	3,182,140
Pooled Separate Accounts:				
Balanced/Lifestyle Funds	-	6,945,679	-	6,945,679
Mid Cap Funds	-	1,069,659	-	1,069,659
Small Cap Funds	-	596,659	-	596,659
Bond Funds	-	1,046,727	-	1,046,727
Total Investments	<u>\$ 4,042,130</u>	<u>\$ 9,658,724</u>	<u>\$ 8,656,591</u>	<u>\$ 22,357,445</u>

Fair Value Measurements Using Significant Unobservable Inputs (Level 3)

	Guaranteed Income Fund	
	2014	2013
Beginning Balance	\$ 8,656,591	\$ 8,804,713
Interest Income	161,621	177,565
Purchases	752,329	719,585
Settlements	(675,558)	(1,045,272)
Ending Balance	<u>\$ 8,894,983</u>	<u>\$ 8,656,591</u>

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

5 Fair Value Measurements, Continued

Investment	2014 Fair Value	Principal Valuation Technique	Unobservable Inputs	Range of Significant Input Values	Weighted Average
Guaranteed	\$ 8,894,983	Fair Value equals Contract Value	Earnings at guaranteed crediting rate	Gross Guaranteed Crediting Rate must be greater than or equal to the contractual minimum crediting rate	1.65% - 1.85%

Investment	2013 Fair Value	Principal Valuation Technique	Unobservable Inputs	Range of Significant Input Values	Weighted Average
Guaranteed Income Fund	\$ 8,656,591	Fair Value equals Contract Value	Earnings at guaranteed crediting rate	Gross Guaranteed Crediting Rate must be greater than or equal to the contractual minimum crediting rate	1.85% - 2.30%

6 Investments

The Plan's funds are invested in a guaranteed income fund, mutual funds and pooled separate accounts through the Prudential Retirement Insurance and Annuity Company and Prudential Bank & Trust, F.S.B. Investments which constitute more than 5% of the Plan's net assets are:

	2014	2013
Guaranteed Income Fund	\$ 8,894,983	\$ 8,656,591
Prudential Lifetime Balanced	\$ 1,631,102	\$ 1,506,712
Alger Capital Appreciation Instl	\$ 1,289,673	N/A
American Funds EuroPacific Growth	\$ 1,657,593	\$ 1,363,734
Dryden S&P 500 Index Fund	\$ 3,304,591	\$ 3,088,313
Core Bond Enhanced Index/PIM Fund	\$ 1,290,140	N/A

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

6 Investments, Continued

Net appreciation in the fair value of investments for the years ended December 31 is as follows:

	<u>2014</u>	<u>2013</u>
Pooled Separate Accounts	\$ 832,944	\$ 1,674,160
Mutual Funds	<u>197,700</u>	<u>797,680</u>
Appreciation	<u>\$ 1,030,644</u>	<u>\$ 2,471,840</u>

7 Information Prepared and Certified by Custodian

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

	<u>2014</u>	<u>2013</u>
Notes Receivable from Participants	\$ 819,984	\$ 638,937
Investments	\$ 24,540,464	\$ 22,357,445
Interest and dividend income	\$ 217,767	\$ 210,911
Net unrealized/realized appreciation	\$ 1,030,644	\$ 2,471,840

8 Party-in-Interest Transactions

Certain Plan investments are shares of a guaranteed income fund, mutual funds and pooled separate accounts managed by the Prudential Retirement Insurance and Annuity Company and Prudential Bank & Trust, F.S.B, the Custodians as defined by the Plan and, therefore, these transactions qualify as party-in-interest. Usual and customary fees were paid for the investment management services.

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

Seaman Corporation
Thrift-Incentive Plan

EIN 34-0736380
Plan Number 003

December 31, 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
*	Guaranteed Income Fund	Guaranteed General Account Contract	N/A	\$ 8,894,983
	Alger Capital Appreciation Instl	Mutual Fund	N/A	1,289,673
	American Funds EuroPacific Growth	Mutual Fund	N/A	1,657,593
	RidgeWorth Mid Cap Value Equity	Mutual Fund	N/A	731,618
	Alliance Bernstein Small Cap Growth Adv	Mutual Fund	N/A	504,697
	BlackRock Equity Dividend	Mutual Fund	N/A	1,000,365
	Target Small Cap Value Fund	Mutual Fund	N/A	592,557
*	Prudential Balanced I Fund	Pooled Separate Account	N/A	317,027
*	Prudential Lifetime Aggressive	Pooled Separate Account	N/A	201,141
*	Prudential Lifetime Balanced	Pooled Separate Account	N/A	1,631,102
*	Prudential Lifetime Conservative	Pooled Separate Account	N/A	1,131,099
*	Prudential Lifetime Growth	Pooled Separate Account	N/A	576,958
*	Prudential Lifetime Income & Equity	Pooled Separate Account	N/A	300,120
*	Dryden S&P 500 Index Fund	Pooled Separate Account	N/A	3,304,591
*	Core Bond Enhanced Index/PIM Fund	Pooled Separate Account	N/A	1,290,140
*	Prudential Mid Cap Growth/Artisan	Pooled Separate Account	N/A	1,116,800
	Total Investments			24,540,464
*	Participant loans	(interest at 3.25% to 5.00%)	N/A	819,984
				<u>\$ 25,360,448</u>
*	Party-in-interest to the Plan.			

SEAMAN CORPORATION THRIFT-INCENTIVE PLAN

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT

December 31, 2014

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INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrator of the
Seaman Corporation Thrift-Incentive Plan
Wooster, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Seaman Corporation Thrift-Incentive Plan, which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years ended December 31, 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 Prudential Retirement Insurance and Annuity Company and Prudential Bank & Trust, F.S.B., the Custodians 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 Custodians hold the Plan's investment assets and execute investment transactions. The Plan Administrator has obtained a certification from the Custodians 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 Custodians is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule of Assets Held for Investment Purposes at End of Year as of December 31, 2014 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the Custodians, 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 blue ink that reads "Meaden & Moore Ltd." in a cursive, flowing script.

Meaden & Moore, Ltd.
Akron, Ohio
September 16, 2015

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

Seaman Corporation Thrift-Incentive Plan

	December 31	
	2014	2013
ASSETS		
Notes receivable from participants	\$ 819,984	\$ 638,937
Investments (at Fair Value):		
Guaranteed Income Fund	8,894,983	8,656,591
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Prudential Wells Fargo Small Cap Value Strategy	-	596,659
Total Investments	24,540,464	22,357,445
Total Assets	25,360,448	22,996,382
LIABILITIES	-	-
Net Assets Available for Benefits	\$ 25,360,448	\$ 22,996,382

See accompanying notes.

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Seaman Corporation Thrift-Incentive Plan

	Year Ended December 31 2014	2013
Additions to Net Assets Attributed to:		
Contributions:		
Employer	\$ 603,477	\$ 599,066
Employee	1,144,438	1,141,509
Rollover	787,073	-
	2,534,988	1,740,575
Interest and dividend income	192,019	189,944
Net unrealized/realized appreciation	1,030,644	2,471,840
Total Investment Income	1,222,663	2,661,784
Interest income on notes receivable from participants	25,748	20,967
Deductions from Net Assets Attributed to:		
Benefits paid to participants	1,382,343	1,187,003
Administrative expenses	36,990	32,247
Total Deductions	1,419,333	1,219,250
Net Increase	2,364,066	3,204,076
Net Assets Available for Benefits:		
Beginning of Year	22,996,382	19,792,306
End of Year	\$ 25,360,448	\$ 22,996,382

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

1 Description of Plan

The following description of the Seaman Corporation Thrift-Incentive Plan ("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 contribution plan covering all eligible employees of Seaman Corporation who meet the requirements. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Effective January 1, 2014, the Plan was restated to comply with current regulations and include all current and prior amendments.

Eligibility:

All part-time and full-time employees who have attained 90 days of service are eligible to participate in the Plan.

Contributions:

Cash or Deferred Option [401(k)] - Participants may elect between 1% and 40% of their compensation to be contributed to the Plan by the Company. In addition, eligible participants may make catch-up contributions in accordance with Internal Revenue Service guidelines. Effective January 1, 2014, the Plan was amended to remove the maximum contribution limit on compensation.

Employer Contributions - The Company makes contributions to each eligible participant's account by matching an amount equal to \$1.00 for each \$1.00 contributed by the participant, up to 3% of participant compensation and \$.50 for each \$1.00 of contributions over 3% up to 5%.

Rollover contributions from other Plans are also accepted, providing certain specified conditions are met.

Contributions are subject to limitations on annual additions and other limitations imposed by the Internal Revenue Code, as defined in the Plan agreement.

Participants' Accounts:

401(k) Accounts - Each participant's account is credited with the participant's elective contributions, employer matching contributions, earnings and losses thereon.

Vesting:

Participants are fully vested with respect to their employee and employer contributions and income allocated to their account.

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

1 Description of Plan, Continued

Forfeitures:

Forfeited non-vested account balances are used to reduce employer contributions. Forfeitures available for allocation were \$0 (2014 and 2013).

Notes Receivable from Participants:

Loans are permitted under certain circumstances and are subject to limitations. Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. Loans are repaid over a period not to exceed five years, with exceptions for the purchase of a primary residence.

The loans are secured by the balance in the participant's account and bear interest at rates established by the Prudential Retirement Insurance and Annuity Company and Prudential Bank & Trust, F.S.B. Principal and interest are paid ratably through monthly payroll deductions.

Participant loans are classified as notes receivable from participants, which are segregated from Plan investments and measured at their unpaid principal balance plus any accrued but unpaid interest.

Other Plan Provisions:

Normal retirement age is 65.

Payment of Benefits:

Upon termination of service, retirement, death or total and permanent disability, a participant receives a lump sum amount or annuity equal to the vested account balance.

Investment Options:

Upon enrollment in the Plan, a participant may direct any contributions to any of the investment options offered by the Plan.

2 Summary of Significant Accounting Policies

Basis of Accounting:

The Plan's transactions are reported on the accrual basis of accounting.

Valuation of Investments:

Investments are stated at fair value. Mutual funds are reported at fair market value as of the balance sheet date. Fair market values represent quoted market prices or, if quoted market prices are not available, estimated fair values as determined by the Plan's Custodians. Investments in pooled separate accounts are valued based on the redemption price of units owned by the Plan, which is based on the current market values of the underlying assets of pooled separate accounts.

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

2 Summary of Significant Accounting Policies, Continued

Valuation of Investments, Continued:

The unallocated insurance contract is at contract value. Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

The guaranteed income fund, which is a fully benefit-responsive contract, is presented at contract value on the Statement of Net Assets Available for Benefits as the contract value approximates the fair value and the adjustment of the fully benefit-responsive investment contract from fair value to contract value is immaterial to the financial statements. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis. As of December 31, the average yield based on actual earnings of the contract was 1.65% (2014) and 1.85% (2013). The crediting interest rate was 1.65% (2014) and 1.85% (2013).

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.

Administrative Fees:

Substantially all administrative fees are paid by Seaman Corporation.

Plan Termination:

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

Risks and Uncertainties:

The Plan's investment includes investments in pooled separate accounts holding investment contracts and guaranteed income contracts with varying degrees of risk. 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.

3 Tax Status

On April 29, 2014, 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.

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

3 Tax Status, Continued

Therefore, they believe 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 31, 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 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 16, 2015, which is the date the financial statements were available to be issued.

5 Fair Value Measurements

As defined in current accounting literature, 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:

- * 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.

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

5 Fair Value Measurements, Continued

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 is a description of the valuation methodologies used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

Mutual Funds:

The fair value of the mutual funds is based on quoted market prices and are classified in the Level 1 category of the valuation hierarchy.

Guaranteed Income Fund:

The fair value of the guaranteed income fund is based on the underlying assets of the contract and is valued on a daily basis. The fair value is expressed in units. The fund is backed by the general assets of the insurance company. The guaranteed income fund is classified in the Level 3 category of the valuation hierarchy.

Pooled Separate Accounts:

The fair values of the pooled separate accounts are based on the net fair value of the underlying assets. The underlying investments are valued at fair value based on commercial quotation services. The pooled separate accounts are classified in the Level 2 category of the valuation hierarchy.

The following table presents the financial instruments carried at fair value, on a recurring basis, as of December 31, 2014, by valuation hierarchy (as described previously):

	Quoted Market Prices in Active Markets (Level 1)	Models with Significant Observable Market Parameters (Level 2)	Models with Significant Unobservable Market Parameters (Level 3)	Total Carrying Value in the Statement of Net Assets Available for Benefits
Guaranteed Income Fund	\$ -	\$ -	\$ 8,894,983	\$ 8,894,983
Mutual Funds:				
Small Cap Funds	504,697	-	-	504,697
Mid Cap Funds	731,618	-	-	731,618
Large Cap Funds	3,947,631	-	-	3,947,631
Pooled Separate Accounts:				
Balanced/Lifestyle Funds	-	7,462,038	-	7,462,038
Mid Cap Funds	-	1,116,800	-	1,116,800
Small Cap Funds	-	592,557	-	592,557
Bond Funds	-	1,290,140	-	1,290,140
Total Investments	<u>\$ 5,183,946</u>	<u>\$ 10,461,535</u>	<u>\$ 8,894,983</u>	<u>\$ 24,540,464</u>

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

5 Fair Value Measurements, Continued

The following table presents the financial instruments carried at fair value, on a recurring basis, as of December 31, 2013, by valuation hierarchy (as described previously):

	Quoted Market Prices in Active Markets (Level 1)	Models with Significant Observable Market Parameters (Level 2)	Models with Significant Unobservable Market Parameters (Level 3)	Total Carrying Value in the Statement of Net Assets Available for Benefits
Guaranteed Income Fund	\$ -	\$ -	\$ 8,656,591	\$ 8,656,591
Mutual Funds:				
Small Cap Funds	351,733	-	-	351,733
Mid Cap Funds	508,257	-	-	508,257
Large Cap Funds	3,182,140	-	-	3,182,140
Pooled Separate Accounts:				
Balanced/Lifestyle Funds	-	6,945,679	-	6,945,679
Mid Cap Funds	-	1,069,659	-	1,069,659
Small Cap Funds	-	596,659	-	596,659
Bond Funds	-	1,046,727	-	1,046,727
Total Investments	<u>\$ 4,042,130</u>	<u>\$ 9,658,724</u>	<u>\$ 8,656,591</u>	<u>\$ 22,357,445</u>

Fair Value Measurements Using Significant Unobservable Inputs (Level 3)

	Guaranteed Income Fund	
	2014	2013
Beginning Balance	\$ 8,656,591	\$ 8,804,713
Interest Income	161,621	177,565
Purchases	752,329	719,585
Settlements	(675,558)	(1,045,272)
Ending Balance	<u>\$ 8,894,983</u>	<u>\$ 8,656,591</u>

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

5 Fair Value Measurements, Continued

Investment	2014 Fair Value	Principal Valuation Technique	Unobservable Inputs	Range of Significant Input Values	Weighted Average
Guaranteed	\$ 8,894,983	Fair Value equals Contract Value	Earnings at guaranteed crediting rate	Gross Guaranteed Crediting Rate must be greater than or equal to the contractual minimum crediting rate	1.65% - 1.85%

Investment	2013 Fair Value	Principal Valuation Technique	Unobservable Inputs	Range of Significant Input Values	Weighted Average
Guaranteed Income Fund	\$ 8,656,591	Fair Value equals Contract Value	Earnings at guaranteed crediting rate	Gross Guaranteed Crediting Rate must be greater than or equal to the contractual minimum crediting rate	1.85% - 2.30%

6 Investments

The Plan's funds are invested in a guaranteed income fund, mutual funds and pooled separate accounts through the Prudential Retirement Insurance and Annuity Company and Prudential Bank & Trust, F.S.B. Investments which constitute more than 5% of the Plan's net assets are:

	2014	2013
Guaranteed Income Fund	\$ 8,894,983	\$ 8,656,591
Prudential Lifetime Balanced	\$ 1,631,102	\$ 1,506,712
Alger Capital Appreciation Instl	\$ 1,289,673	N/A
American Funds EuroPacific Growth	\$ 1,657,593	\$ 1,363,734
Dryden S&P 500 Index Fund	\$ 3,304,591	\$ 3,088,313
Core Bond Enhanced Index/PIM Fund	\$ 1,290,140	N/A

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

6 Investments, Continued

Net appreciation in the fair value of investments for the years ended December 31 is as follows:

	<u>2014</u>	<u>2013</u>
Pooled Separate Accounts	\$ 832,944	\$ 1,674,160
Mutual Funds	<u>197,700</u>	<u>797,680</u>
Appreciation	<u><u>\$ 1,030,644</u></u>	<u><u>\$ 2,471,840</u></u>

7 Information Prepared and Certified by Custodian

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

	<u>2014</u>	<u>2013</u>
Notes Receivable from Participants	\$ 819,984	\$ 638,937
Investments	\$ 24,540,464	\$ 22,357,445
Interest and dividend income	\$ 217,767	\$ 210,911
Net unrealized/realized appreciation	\$ 1,030,644	\$ 2,471,840

8 Party-in-Interest Transactions

Certain Plan investments are shares of a guaranteed income fund, mutual funds and pooled separate accounts managed by the Prudential Retirement Insurance and Annuity Company and Prudential Bank & Trust, F.S.B, the Custodians as defined by the Plan and, therefore, these transactions qualify as party-in-interest. Usual and customary fees were paid for the investment management services.

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

Seaman Corporation
Thrift-Incentive Plan

EIN 34-0736380
Plan Number 003

December 31, 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
*	Guaranteed Income Fund	Guaranteed General Account Contract	N/A	\$ 8,894,983
	Alger Capital Appreciation Instl	Mutual Fund	N/A	1,289,673
	American Funds EuroPacific Growth	Mutual Fund	N/A	1,657,593
	RidgeWorth Mid Cap Value Equity	Mutual Fund	N/A	731,618
	Alliance Bernstein Small Cap Growth Adv	Mutual Fund	N/A	504,697
	BlackRock Equity Dividend	Mutual Fund	N/A	1,000,365
	Target Small Cap Value Fund	Mutual Fund	N/A	592,557
*	Prudential Balanced I Fund	Pooled Separate Account	N/A	317,027
*	Prudential Lifetime Aggressive	Pooled Separate Account	N/A	201,141
*	Prudential Lifetime Balanced	Pooled Separate Account	N/A	1,631,102
*	Prudential Lifetime Conservative	Pooled Separate Account	N/A	1,131,099
*	Prudential Lifetime Growth	Pooled Separate Account	N/A	576,958
*	Prudential Lifetime Income & Equity	Pooled Separate Account	N/A	300,120
*	Dryden S&P 500 Index Fund	Pooled Separate Account	N/A	3,304,591
*	Core Bond Enhanced Index/PIM Fund	Pooled Separate Account	N/A	1,290,140
*	Prudential Mid Cap Growth/Artisan	Pooled Separate Account	N/A	1,116,800
	Total Investments			24,540,464
*	Participant loans	(interest at 3.25% to 5.00%)	N/A	819,984
				<u>\$ 25,360,448</u>
*	Party-in-interest to the Plan.			

SEAMAN CORPORATION THRIFT-INCENTIVE PLAN

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT

December 31, 2014

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INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrator of the
Seaman Corporation Thrift-Incentive Plan
Wooster, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Seaman Corporation Thrift-Incentive Plan, which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years ended December 31, 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 Prudential Retirement Insurance and Annuity Company and Prudential Bank & Trust, F.S.B., the Custodians 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 Custodians hold the Plan's investment assets and execute investment transactions. The Plan Administrator has obtained a certification from the Custodians 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 Custodians is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule of Assets Held for Investment Purposes at End of Year as of December 31, 2014 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the Custodians, 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 blue ink that reads "Meaden & Moore Ltd." in a cursive, flowing script.

Meaden & Moore, Ltd.

Akron, Ohio

September 16, 2015

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

Seaman Corporation Thrift-Incentive Plan

	December 31	
	2014	2013
ASSETS		
Notes receivable from participants	\$ 819,984	\$ 638,937
Investments (at Fair Value):		
Guaranteed Income Fund	8,894,983	8,656,591
Alger Capital Appreciation Instl	1,289,673	1,083,512
American Funds EuroPacific Growth	1,657,593	1,363,734
RidgeWorth Mid Cap Value Equity	731,618	508,257
Alliance Bernstein Small Cap Growth Adv	504,697	351,733
BlackRock Equity Dividend	1,000,365	734,894
Target Small Cap Value Fund	592,557	-
Prudential Balanced I Fund	317,027	334,003
Prudential Lifetime Aggressive	201,141	218,038
Prudential Lifetime Balanced	1,631,102	1,506,712
Prudential Lifetime Conservative	1,131,099	978,086
Prudential Lifetime Growth	576,958	539,445
Prudential Lifetime Income & Equity	300,120	281,082
Dryden S&P 500 Index Fund	3,304,591	3,088,313
Core Bond Enhanced Index/PIM Fund	1,290,140	1,046,727
Prudential Mid Cap Growth/Artisan	1,116,800	1,069,659
Prudential Wells Fargo Small Cap Value Strategy	-	596,659
Total Investments	24,540,464	22,357,445
Total Assets	25,360,448	22,996,382
LIABILITIES	-	-
Net Assets Available for Benefits	\$ 25,360,448	\$ 22,996,382

See accompanying notes.

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Seaman Corporation Thrift-Incentive Plan

	Year Ended December 31 2014	2013
Additions to Net Assets Attributed to:		
Contributions:		
Employer	\$ 603,477	\$ 599,066
Employee	1,144,438	1,141,509
Rollover	787,073	-
	2,534,988	1,740,575
Interest and dividend income	192,019	189,944
Net unrealized/realized appreciation	1,030,644	2,471,840
Total Investment Income	1,222,663	2,661,784
Interest income on notes receivable from participants	25,748	20,967
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Benefits paid to participants	1,382,343	1,187,003
Administrative expenses	36,990	32,247
Total Deductions	1,419,333	1,219,250
Net Increase	2,364,066	3,204,076
Net Assets Available for Benefits:		
Beginning of Year	22,996,382	19,792,306
End of Year	\$ 25,360,448	\$ 22,996,382

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

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Eligibility:

All part-time and full-time employees who have attained 90 days of service are eligible to participate in the Plan.

Contributions:

Cash or Deferred Option [401(k)] - Participants may elect between 1% and 40% of their compensation to be contributed to the Plan by the Company. In addition, eligible participants may make catch-up contributions in accordance with Internal Revenue Service guidelines. Effective January 1, 2014, the Plan was amended to remove the maximum contribution limit on compensation.

Employer Contributions - The Company makes contributions to each eligible participant's account by matching an amount equal to \$1.00 for each \$1.00 contributed by the participant, up to 3% of participant compensation and \$.50 for each \$1.00 of contributions over 3% up to 5%.

Rollover contributions from other Plans are also accepted, providing certain specified conditions are met.

Contributions are subject to limitations on annual additions and other limitations imposed by the Internal Revenue Code, as defined in the Plan agreement.

Participants' Accounts:

401(k) Accounts - Each participant's account is credited with the participant's elective contributions, employer matching contributions, earnings and losses thereon.

Vesting:

Participants are fully vested with respect to their employee and employer contributions and income allocated to their account.

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

1 Description of Plan, Continued

Forfeitures:

Forfeited non-vested account balances are used to reduce employer contributions. Forfeitures available for allocation were \$0 (2014 and 2013).

Notes Receivable from Participants:

Loans are permitted under certain circumstances and are subject to limitations. Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. Loans are repaid over a period not to exceed five years, with exceptions for the purchase of a primary residence.

The loans are secured by the balance in the participant's account and bear interest at rates established by the Prudential Retirement Insurance and Annuity Company and Prudential Bank & Trust, F.S.B. Principal and interest are paid ratably through monthly payroll deductions.

Participant loans are classified as notes receivable from participants, which are segregated from Plan investments and measured at their unpaid principal balance plus any accrued but unpaid interest.

Other Plan Provisions:

Normal retirement age is 65.

Payment of Benefits:

Upon termination of service, retirement, death or total and permanent disability, a participant receives a lump sum amount or annuity equal to the vested account balance.

Investment Options:

Upon enrollment in the Plan, a participant may direct any contributions to any of the investment options offered by the Plan.

2 Summary of Significant Accounting Policies

Basis of Accounting:

The Plan's transactions are reported on the accrual basis of accounting.

Valuation of Investments:

Investments are stated at fair value. Mutual funds are reported at fair market value as of the balance sheet date. Fair market values represent quoted market prices or, if quoted market prices are not available, estimated fair values as determined by the Plan's Custodians. Investments in pooled separate accounts are valued based on the redemption price of units owned by the Plan, which is based on the current market values of the underlying assets of pooled separate accounts.

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

2 Summary of Significant Accounting Policies, Continued

Valuation of Investments, Continued:

The unallocated insurance contract is at contract value. Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

The guaranteed income fund, which is a fully benefit-responsive contract, is presented at contract value on the Statement of Net Assets Available for Benefits as the contract value approximates the fair value and the adjustment of the fully benefit-responsive investment contract from fair value to contract value is immaterial to the financial statements. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis. As of December 31, the average yield based on actual earnings of the contract was 1.65% (2014) and 1.85% (2013). The crediting interest rate was 1.65% (2014) and 1.85% (2013).

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.

Administrative Fees:

Substantially all administrative fees are paid by Seaman Corporation.

Plan Termination:

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

Risks and Uncertainties:

The Plan's investment includes investments in pooled separate accounts holding investment contracts and guaranteed income contracts with varying degrees of risk. 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.

3 Tax Status

On April 29, 2014, 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.

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

3 Tax Status, Continued

Therefore, they believe 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 31, 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 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 16, 2015, which is the date the financial statements were available to be issued.

5 Fair Value Measurements

As defined in current accounting literature, 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:

- * 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.

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

5 Fair Value Measurements, Continued

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 is a description of the valuation methodologies used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

Mutual Funds:

The fair value of the mutual funds is based on quoted market prices and are classified in the Level 1 category of the valuation hierarchy.

Guaranteed Income Fund:

The fair value of the guaranteed income fund is based on the underlying assets of the contract and is valued on a daily basis. The fair value is expressed in units. The fund is backed by the general assets of the insurance company. The guaranteed income fund is classified in the Level 3 category of the valuation hierarchy.

Pooled Separate Accounts:

The fair values of the pooled separate accounts are based on the net fair value of the underlying assets. The underlying investments are valued at fair value based on commercial quotation services. The pooled separate accounts are classified in the Level 2 category of the valuation hierarchy.

The following table presents the financial instruments carried at fair value, on a recurring basis, as of December 31, 2014, by valuation hierarchy (as described previously):

	Quoted Market Prices in Active Markets (Level 1)	Models with Significant Observable Market Parameters (Level 2)	Models with Significant Unobservable Market Parameters (Level 3)	Total Carrying Value in the Statement of Net Assets Available for Benefits
Guaranteed Income Fund	\$ -	\$ -	\$ 8,894,983	\$ 8,894,983
Mutual Funds:				
Small Cap Funds	504,697	-	-	504,697
Mid Cap Funds	731,618	-	-	731,618
Large Cap Funds	3,947,631	-	-	3,947,631
Pooled Separate Accounts:				
Balanced/Lifestyle Funds	-	7,462,038	-	7,462,038
Mid Cap Funds	-	1,116,800	-	1,116,800
Small Cap Funds	-	592,557	-	592,557
Bond Funds	-	1,290,140	-	1,290,140
Total Investments	<u>\$ 5,183,946</u>	<u>\$ 10,461,535</u>	<u>\$ 8,894,983</u>	<u>\$ 24,540,464</u>

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

5 Fair Value Measurements, Continued

The following table presents the financial instruments carried at fair value, on a recurring basis, as of December 31, 2013, by valuation hierarchy (as described previously):

	Quoted Market Prices in Active Markets (Level 1)	Models with Significant Observable Market Parameters (Level 2)	Models with Significant Unobservable Market Parameters (Level 3)	Total Carrying Value in the Statement of Net Assets Available for Benefits
Guaranteed Income Fund	\$ -	\$ -	\$ 8,656,591	\$ 8,656,591
Mutual Funds:				
Small Cap Funds	351,733	-	-	351,733
Mid Cap Funds	508,257	-	-	508,257
Large Cap Funds	3,182,140	-	-	3,182,140
Pooled Separate Accounts:				
Balanced/Lifestyle Funds	-	6,945,679	-	6,945,679
Mid Cap Funds	-	1,069,659	-	1,069,659
Small Cap Funds	-	596,659	-	596,659
Bond Funds	-	1,046,727	-	1,046,727
Total Investments	<u>\$ 4,042,130</u>	<u>\$ 9,658,724</u>	<u>\$ 8,656,591</u>	<u>\$ 22,357,445</u>

Fair Value Measurements Using Significant Unobservable Inputs (Level 3)

	Guaranteed Income Fund	
	2014	2013
Beginning Balance	\$ 8,656,591	\$ 8,804,713
Interest Income	161,621	177,565
Purchases	752,329	719,585
Settlements	(675,558)	(1,045,272)
Ending Balance	<u>\$ 8,894,983</u>	<u>\$ 8,656,591</u>

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

5 Fair Value Measurements, Continued

Investment	2014 Fair Value	Principal Valuation Technique	Unobservable Inputs	Range of Significant Input Values	Weighted Average
Guaranteed	\$ 8,894,983	Fair Value equals Contract Value	Earnings at guaranteed crediting rate	Gross Guaranteed Crediting Rate must be greater than or equal to the contractual minimum crediting rate	1.65% - 1.85%

Investment	2013 Fair Value	Principal Valuation Technique	Unobservable Inputs	Range of Significant Input Values	Weighted Average
Guaranteed Income Fund	\$ 8,656,591	Fair Value equals Contract Value	Earnings at guaranteed crediting rate	Gross Guaranteed Crediting Rate must be greater than or equal to the contractual minimum crediting rate	1.85% - 2.30%

6 Investments

The Plan's funds are invested in a guaranteed income fund, mutual funds and pooled separate accounts through the Prudential Retirement Insurance and Annuity Company and Prudential Bank & Trust, F.S.B. Investments which constitute more than 5% of the Plan's net assets are:

	2014	2013
Guaranteed Income Fund	\$ 8,894,983	\$ 8,656,591
Prudential Lifetime Balanced	\$ 1,631,102	\$ 1,506,712
Alger Capital Appreciation Instl	\$ 1,289,673	N/A
American Funds EuroPacific Growth	\$ 1,657,593	\$ 1,363,734
Dryden S&P 500 Index Fund	\$ 3,304,591	\$ 3,088,313
Core Bond Enhanced Index/PIM Fund	\$ 1,290,140	N/A

NOTES TO FINANCIAL STATEMENTS

Seaman Corporation Thrift-Incentive Plan

6 Investments, Continued

Net appreciation in the fair value of investments for the years ended December 31 is as follows:

	<u>2014</u>	<u>2013</u>
Pooled Separate Accounts	\$ 832,944	\$ 1,674,160
Mutual Funds	<u>197,700</u>	<u>797,680</u>
Appreciation	<u><u>\$ 1,030,644</u></u>	<u><u>\$ 2,471,840</u></u>

7 Information Prepared and Certified by Custodian

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

	<u>2014</u>	<u>2013</u>
Notes Receivable from Participants	\$ 819,984	\$ 638,937
Investments	\$ 24,540,464	\$ 22,357,445
Interest and dividend income	\$ 217,767	\$ 210,911
Net unrealized/realized appreciation	\$ 1,030,644	\$ 2,471,840

8 Party-in-Interest Transactions

Certain Plan investments are shares of a guaranteed income fund, mutual funds and pooled separate accounts managed by the Prudential Retirement Insurance and Annuity Company and Prudential Bank & Trust, F.S.B, the Custodians as defined by the Plan and, therefore, these transactions qualify as party-in-interest. Usual and customary fees were paid for the investment management services.

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

Seaman Corporation
Thrift-Incentive Plan

EIN 34-0736380
Plan Number 003

December 31, 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
*	Guaranteed Income Fund	Guaranteed General Account Contract	N/A	\$ 8,894,983
	Alger Capital Appreciation Instl	Mutual Fund	N/A	1,289,673
	American Funds EuroPacific Growth	Mutual Fund	N/A	1,657,593
	RidgeWorth Mid Cap Value Equity	Mutual Fund	N/A	731,618
	Alliance Bernstein Small Cap Growth Adv	Mutual Fund	N/A	504,697
	BlackRock Equity Dividend	Mutual Fund	N/A	1,000,365
	Target Small Cap Value Fund	Mutual Fund	N/A	592,557
*	Prudential Balanced I Fund	Pooled Separate Account	N/A	317,027
*	Prudential Lifetime Aggressive	Pooled Separate Account	N/A	201,141
*	Prudential Lifetime Balanced	Pooled Separate Account	N/A	1,631,102
*	Prudential Lifetime Conservative	Pooled Separate Account	N/A	1,131,099
*	Prudential Lifetime Growth	Pooled Separate Account	N/A	576,958
*	Prudential Lifetime Income & Equity	Pooled Separate Account	N/A	300,120
*	Dryden S&P 500 Index Fund	Pooled Separate Account	N/A	3,304,591
*	Core Bond Enhanced Index/PIM Fund	Pooled Separate Account	N/A	1,290,140
*	Prudential Mid Cap Growth/Artisan	Pooled Separate Account	N/A	1,116,800
	Total Investments			24,540,464
*	Participant loans	(interest at 3.25% to 5.00%)	N/A	819,984
				<u>\$ 25,360,448</u>
*	Party-in-interest to the Plan.			