

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>12/30/2013</u> and ending <u>12/29/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information	
1a Name of plan <u>NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST</u>	1b Three-digit plan number (PN) ▶ <u>001</u> 1c Effective date of plan <u>12/30/1941</u>	
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>NATIONAL MACHINERY LLC</u> <u>161 GREENFIELD ST</u> <u>TIFFIN, OH 44883-2499</u>	2b Employer Identification Number (EIN) <u>03-0400206</u> 2c Sponsor's telephone number <u>419-443-2337</u> 2d Business code (see instructions) <u>333510</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.	10/09/2015	SUSAN JOHNSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/09/2015	KURT LOEFFLER
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	244
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).			
a Active participants		6a	166
b Retired or separated participants receiving benefits		6b	35
c Other retired or separated participants entitled to future benefits		6c	8
d Subtotal. Add lines 6a , 6b , and 6c		6d	209
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	13
f Total. Add lines 6d and 6e		6f	222
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1I 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110
		2013
		This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning **12/30/2013** and ending **12/29/2014**

A Name of plan NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL MACHINERY LLC	D Employer Identification Number (EIN) 03-0400206	

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

PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	7-05077	222	12/30/2013	12/29/2014

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end	5	9895624

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 ▶

b Balance at the end of the previous year	7b	0
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c Additions: (1) Contributions deposited during the year	7c(1)		
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)		
(4) Transferred from separate account	7c(4)		
(5) Other (specify below)	7c(5)		
▶			

(6) Total additions	7c(6)	0
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d Total of balance and additions (add lines 7b and 7c(6))	7d	0
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e Deductions:			
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)		
(2) Administration charge made by carrier	7e(2)		
(3) Transferred to separate account	7e(3)		
(4) Other (specify below)	7e(4)		
▶			

(5) Total deductions	7e(5)	0
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0
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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)	0
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)	0
(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)	0
(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 SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 12/30/2013 and ending 12/29/2014

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

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

A Name of plan <u>NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>NATIONAL MACHINERY LLC</u>	D Employer Identification Number (EIN) <u>03-0400206</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>12</u> Day <u>30</u> Year <u>2013</u>	
2 Assets:	
a Market value	2a <u>14310634</u>
b Actuarial value	2b <u>14310634</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>49</u> <u>4222079</u>
b For terminated vested participants.....	3b <u>8</u> <u>170705</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>238011</u>
(2) Vested benefits	3c(2) <u>10133780</u>
(3) Total active.....	3c(3) <u>176</u> <u>10371791</u>
d Total.....	3d <u>233</u> <u>14764575</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.36 %</u>
6 Target normal cost	6 <u>100000</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>10/01/2015</u>
	Signature of actuary	Date
<u>WILLIAM NAPOLI, JR.</u>	Type or print name of actuary	<u>14-00779</u>
		Most recent enrollment number
<u>AMERICAN BENEFIT EVALUATORS, LLC</u>	Firm name	<u>440-248-9155</u>
		Telephone number (including area code)
<u>SUITE #6 - 6325 COCHRAN RD.</u> <u>US SOLON, OH 44139</u>	Address of the firm	

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>18.56</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b Interest on (a) using prior year's effective interest rate of <u>6.56</u> % except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		
12 Other reductions in balances due to elections or deemed elections	0	
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	98.51 %
15 Adjusted funding target attainment percentage	15	98.51 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	89.12 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/22/2014	296998				
12/22/2014	110772				
10/14/2014	71084				
01/19/2015	71084				
09/09/2015	55955				
09/11/2015	5454				
			Totals ►	18(b)	611347
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a 234322
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 320814
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☒ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:	

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

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

21 Discount rate:			
a Segment rates:	1st segment: 5.23%	2nd segment: 6.51%	3rd segment: 7.16 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 0
22 Weighted average retirement age			22 64
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	234322
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	234322
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	100000
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment.....		215929	215929
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...		34	315929
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	315929	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	320814	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	4885
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	

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

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

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

For calendar plan year 2013 or fiscal plan year beginning 12/30/2013 and ending 12/29/2014

A Name of plan <u>NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST</u>	B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NATIONAL MACHINERY LLC</u>	D Employer Identification Number (EIN) <u>03-0400206</u>

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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)

AMERICAN BENEFIT EVALUATORS, LLC

03-0398807

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	NONE	21700	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CROWE HORWATH LLP

35-0921680

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	20280	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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?
19 50	NONE	8587	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

WELLS FARGO

38-2486366

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50	NONE	7710	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 12/30/2013 and ending 12/29/2014

A Name of plan <u>NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>NATIONAL MACHINERY LLC</u>	D Employer Identification Number (EIN) <u>03-0400206</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)
---------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN SMALLCAP GROWTH I SEP ACCT</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-070</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>616206</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MIDCAP GROWTH III SPEC ACCT</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-026</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>534266</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL INCOME SEP ACCT</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-118</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>2412613</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL BOND AND MTG SEP ACC</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-005</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>2444199</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL MDCP S&P 400 SEP ACCT</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-023</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>640226</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL SMCP S&P 600 SEP ACCT</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-028</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>628386</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL CAPITAL APPREC SEP ACC</u>				
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>42-0127290-119</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>552035</u>		

a Name of MTIA, CCT, PSA, or 103-12 IE: [PRINCIPAL DIVERS INTL SEP ACCT](#)**b** Name of sponsor of entity listed in (a): [PRINCIPAL LIFE INSURANCE COMPANY](#)

c EIN-PN 42-0127290-015	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 858699
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a Name of MTIA, CCT, PSA, or 103-12 IE: [PRIN LGCP S&P 500 IDX ACCT](#)**b** Name of sponsor of entity listed in (a): [PRINCIPAL LIFE INSURANCE COMPANY](#)

c EIN-PN 42-0127290-086	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 556590
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a Name of MTIA, CCT, PSA, or 103-12 IE: [PRIN LGCP GROWTH I SEP ACCT](#)**b** Name of sponsor of entity listed in (a): [PRINCIPAL LIFE INSURANCE COMPANY](#)

c EIN-PN 42-0127290-066	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 652405
--	--	--

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>12/30/2013</u> and ending <u>12/29/2014</u>		
A Name of plan <u>NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NATIONAL MACHINERY LLC</u>	D Employer Identification Number (EIN) <u>03-0400206</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1	Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)	408665	132494
	(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)	150614	148405
	(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)	1927869	1871202
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property).....	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans.....	1c(8)		
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)	10778851	9895624
	(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)	1329345	1319863
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	14595344	13367588

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i	13296	22855
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	13296	22855

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	14582048	13344733
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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)	340292	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)		340292
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	85308	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	60174	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)		145482
(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)	-205555	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-205555

		(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)		593059
(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)		-9482
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		863796

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2002672	
(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)		2002672
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	50771	
(2) Contract administrator fees	2i(2)	8587	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	39081	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		98439
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2101111

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-1237315
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: CROWE HORWATH LLP

(2) EIN: 35-0921680

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

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

Part IV Compliance Questions

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

During the plan year:

- a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)
- b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation		Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2013 This Form is Open to Public Inspection.	
For calendar plan year 2013 or fiscal plan year beginning 12/30/2013 and ending 12/29/2014					
A Name of plan NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL MACHINERY LLC				D Employer Identification Number (EIN) 03-0400206	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 42-0127290					
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	9
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☒ No ☐ N/A					
If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....				6a	
b Enter the amount contributed by the employer to the plan for this plan year.....				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... ☐ Yes ☐ No ☒ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☒ No					
Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No					
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.				Schedule R (Form 5500) 2013 v. 130118	

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): _____

**NATIONAL MACHINERY LLC
RETIREMENT PLAN AND TRUST**
Tiffin, Ohio

FINANCIAL STATEMENTS
December 29, 2014 and 2013

NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST
Tiffin, Ohio

FINANCIAL STATEMENTS
December 29, 2014 and 2013

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INDEPENDENT AUDITOR'S REPORT

Plan Administrator
National Machinery LLC
Retirement Plan and Trust
Tiffin, Ohio

Report on the Financial Statements

We have audited the accompanying financial statements of the National Machinery LLC Retirement Plan and Trust, which comprise the statements of net assets available for benefits as of December 29, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years then ended and the statement of accumulated plan benefits as of December 29, 2013 and the related statement of changes in accumulated plan benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

(Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, information regarding the Plan's net assets available for benefits as of December 29, 2014, and changes therein for the year then ended, and its financial status as of December 29, 2013, and changes therein for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The information included in the 2014 supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4j – Schedule of Reportable Transactions is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Crowe Horwath LLP

Crowe Horwath LLP

Columbus, Ohio
October 8, 2015

NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 29, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets		
Investments, at fair value (Note 4)		
Pooled separate accounts	\$ 9,895,624	\$ 10,778,851
Money market deposit accounts	148,405	150,614
Common stocks	862,021	789,882
Real estate investment trusts	96,629	153,239
American depository receipts	912,552	984,748
Exchange traded funds	1,319,863	1,329,345
Total investments	<u>13,235,094</u>	<u>14,186,679</u>
 Employer contributions receivable	 <u>132,494</u>	 <u>408,665</u>
 Total assets	 13,367,588	 14,595,344
 Liabilities		
Derivative instruments (Note 9)	<u>22,855</u>	<u>13,296</u>
 Net assets available for benefits	 <u><u>\$ 13,344,733</u></u>	 <u><u>\$ 14,582,048</u></u>

See accompanying notes to financial statements

NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Years ended December 29, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Additions to net assets attributable to:		
Net appreciation in fair value of investments and derivative instruments (Note 4)	\$ 378,022	\$ 2,243,951
Interest and dividend income	145,482	113,819
Employer contributions	340,292	851,754
Total additions	<u>863,796</u>	<u>3,209,524</u>
Deductions from net assets attributable to:		
Benefits paid directly to participants	2,002,672	1,674,275
PBGC premiums	39,081	45,793
Administrative expenses	59,358	51,377
Total deductions	<u>2,101,111</u>	<u>1,771,445</u>
Net increase (decrease)	(1,237,315)	1,438,079
Net assets available for benefits:		
Beginning of year	<u>14,582,048</u>	<u>13,143,969</u>
End of year	<u><u>\$ 13,344,733</u></u>	<u><u>\$ 14,582,048</u></u>

See accompanying notes to financial statements

NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST
STATEMENT OF ACCUMULATED PLAN BENEFITS
December 29, 2013

Actuarial present value of accumulated plan benefits (Note 2)

Vested benefits:	
Participants currently receiving payments	\$ 4,227,789
Other participants	<u>9,631,208</u>
	13,858,997
 Nonvested benefits	 <u>153,150</u>
 Total actuarial present value of accumulated plan benefits	 <u>\$ 14,012,147</u>

See accompanying notes to financial statements

NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST
STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS
Year ended December 29, 2013

Actuarial present value of accumulated plan benefits at beginning of period	\$ 14,116,179
Increase/decrease during the year attributable to:	
Interest due to decrease in the discount period	997,105
Additional benefits accumulated during the year	97,946
Change in assumptions (Note 2)	475,192
Benefits paid	<u>(1,674,275)</u>
Actuarial present value of accumulated plan benefits at end of period	<u>\$ 14,012,147</u>

See accompanying notes to financial statements

NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 29, 2014 and 2013

NOTE 1 - DESCRIPTION OF PLAN

The following brief description of the National Machinery LLC Retirement Plan and Trust ("the Plan") provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General: The Plan is a noncontributory defined benefit plan, which covers substantially all employees of The National Machinery Company who completed 18 months of service and attained age 21 prior to the Plan being frozen on October 31, 1999, as defined in the Plan. During 2002, National Machinery LLC ("the Company") acquired substantially all of the assets of The National Machinery Company and assumed sponsorship of the Plan. The Plan provides for retirement and certain disability benefits and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Pension Benefits: The Plan provides for a monthly benefit at retirement that is the actuarial equivalent of a benefit payable for life with a guarantee of 120 monthly payments. Benefits under the Plan may also be paid on a joint and survivor basis or on a lump-sum basis. The monthly amount payable to a participant who retires at age 65, the normal retirement age under the Plan, is the greater of benefit amounts determined under four formulas based upon average monthly compensation. For purposes of the Plan, the average monthly compensation is one-twelfth of the average of the highest five consecutive calendar years' compensation. Participants may retire at age 60 or later with an unreduced accrued benefit. Benefits to participants retiring prior to age 60 are reduced based upon years of credited service in relation to years of service at normal retirement age. On January 1, 1995, the Plan was amended to provide a monthly temporary supplement for all employees who were participants in the Plan on that date and who were age 55 or older during 1995. The supplement varies by year of birth and is only paid to employees who retire from active employment or their widows and is payable from the date of retirement to age 65.

New employees are not permitted to enter the Plan and future lump-sum benefit payments to participants will be computed using a discount rate no greater than 5.54 percent, the discount rate as of December 31, 1998.

All benefits and compensation upon which benefits are based may not exceed the maximum annual limitations as defined in the Internal Revenue Code (IRC).

Administrative and Investment Management Expenses: Certain trustee and professional fees are paid by the Plan and are reflected in the financial statements as administrative expenses of the Plan. Investment management fees are charged to the Plan as a reduction of investment return and included in the investment income (loss) reported by the Plan. All other expenses of the Plan are paid by the Company.

Vesting: Participants are 100% vested in their monthly retirement benefit, attributable to their actual periods of employment with the Company. Active participants who are not currently age 60 or older may become eligible for early retirement subsidies, which vest only upon the acceptance of early retirement by the participants under the terms of the Plan.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The accompanying financial statements are prepared on the accrual basis of accounting.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures, and actual results may differ from those estimates. It is reasonably possible that a significant change may occur in the near term for the estimates of actuarial present value of accumulated plan benefits.

(Continued)

NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 29, 2014 and 2013

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Risk and Uncertainties: The Plan invests in various investments including stocks, money market funds, pooled separate accounts and other investment securities. The underlying investment securities are exposed to various risks, such as interest rate, liquidity, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimates and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Payment of Benefits: Benefit payments to participants are recorded upon distribution.

Investment Valuation and Income Recognition: The Plan's investments are reported at fair value. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the plan's gains and losses on investments bought and sold as well as held during the year.

Actuarial Present Value of Accumulated Plan Benefits: Accumulated plan benefits are those estimated future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated Plan Benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries; (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits payable under all circumstances—retirement, death, disability, and termination of employment—are included to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits payable under the Plan are calculated as described in Note 1.

The actuarial present value of accumulated plan benefits is determined by an actuary from American Benefit Evaluators, LLC by applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuation as of December 29, 2013 were as follows:

Life expectancy of participants:	
Mortality (disabled lives):	RP2014 Combined Mortality Table Projected by MP-2014
Mortality (healthy lives):	RP2014 Combined Mortality Table Projected by MP-2014
Long term rate of return:	7.50% at December 29, 2013
Retirement age:	62 to 65
Participant benefits:	75% of benefits are projected to be distributed in lump sums

(Continued)

NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 29, 2014 and 2013

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Actuarial Present Value of Accumulated Plan Benefits (Continued)

The increase of \$475,192 in the actuarial present value of accumulated plan benefits is attributable to the change in the mortality assumption from the GATT Disabled Life Mortality Basis for disabled lives and the RP2000 Combined Mortality Table Projected to 2012 for healthy lives to the RP2014 Combined Mortality Table Projected by MP2014 for all lives.

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

NOTE 3 - FUNDING POLICY

The Company's funding policy is to make annual contributions to the Plan in amounts that meet the minimum funding requirements. The Plan met the minimum funding requirements of ERISA during the year ended December 29, 2014. The Plan did not meet the minimum funding requirements of ERISA during the year ended December 29, 2013 because the Company inadvertently neglected to make the final required 2013 contribution by the due date. This final required 2013 contribution was included in the employer contribution receivable as of December 29, 2013 and was received by the Plan in September 2014.

NOTE 4 - INVESTMENTS

The following table presents the fair values of investments at December 29, 2014 and 2013.

	<u>2014</u>	<u>2013</u>
Investments, at estimated fair value:		
Pooled separate accounts	\$ 9,895,624	\$ 10,778,851
Money market deposit accounts	148,405	150,614
 Investments, at fair value based on quoted market prices:		
Common stocks	862,021	789,882
Exchange traded funds	1,319,863	1,329,345
American depository receipts	912,552	984,748
Real estate investment trusts	96,629	153,239
Total investments	<u>\$ 13,235,094</u>	<u>\$ 14,186,679</u>

(Continued)

NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 29, 2014 and 2013

NOTE 4 - INVESTMENTS (Continued)

During 2014 and 2013, the Plan's investments and derivative instruments (including investments and derivative instruments bought, sold, and held during the year) appreciated (depreciated) in value by \$378,022 and \$2,243,951, respectively, as follows:

	<u>2014</u>	<u>2013</u>
Investments, at estimated fair value:		
Pooled separate accounts	\$ 593,059	\$ 1,904,530
Investments, at fair value based on quoted market prices:		
Common stocks	(62,102)	(1,814,021)
Exchange traded funds	(9,482)	1,235,853
American depository receipts	(72,196)	781,724
Real estate investment trusts	(56,610)	112,404
Mutual funds	-	28,994
Derivative instruments	(14,647)	(5,533)
	<u>\$ 378,022</u>	<u>\$ 2,243,951</u>

The following table presents investments that represent 5% or more of the Plan's net assets.

	<u>2014</u>	<u>2013</u>
Principal Diversified International SA	\$ 858,699	\$ 1,422,255
Principal Bond and Mortgage SA	2,444,199	779,811
Principal Edge Asset Management Income SA	2,412,613	2,444,725
Principal T. Rowe Price/Brown Advisory Large-Cap Growth I SA	652,405 *	890,622
Principal Alliance Bernstein/CCI/Brown Small-Cap Growth I SA	616,206 *	988,163
Principal Large Cap S&P 500 Index SA	556,589 *	844,273
Principal Mid-Cap S&P 400 Index SA	640,226 *	859,724
Principal Small-Cap S&P 600 Index SA	628,386 *	913,415
Principal Edge Asset Management Capital Appreciation SA	552,035 *	820,964
Principal Mid-Cap Growth III SA	534,266 *	814,899

*Amount is less than 5%, presented for comparative purposes only

(Continued)

NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 29, 2014 and 2013

NOTE 5 - FAIR VALUE MEASUREMENTS

Fair value is the price that would be received by the Plan for an asset or paid by the Plan to transfer a liability (an exit price) in an orderly transaction between market participants on the measurement date in the Plan's principal or most advantageous market for the asset or liability. Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs when measuring fair value. The hierarchy places the highest priority on unadjusted quoted market prices in active markets for identical assets or liabilities (Level 1 measurements) and gives the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of inputs within the fair value hierarchy are defined as follows:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In some cases, a valuation technique used to measure fair value may include inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

The following descriptions of the valuation methods and assumptions used by the Plan to estimate the fair values of investments and derivative instruments apply to investments and derivative instruments held directly by the Plan.

American depository receipts, Exchange traded funds, Mutual funds, Real estate investment trusts and Common stocks: The fair value of American depository receipts, exchange traded funds, mutual funds, real estate investment trusts, and common stocks investments are determined by obtaining quoted prices on nationally recognized securities exchanges (Level 1 inputs).

Money market deposit accounts: Fair values of money market deposit account balances are based upon the deposit account balances with no discounts for credit quality (Level 2 inputs). The Plan's investments in money market deposit accounts occasionally exceed federally insured balances.

Derivative instruments: The fair values of derivatives that are not traded on an exchange are based upon valuation models using observable market data as of the measurement date (Level 2 inputs).

Pooled separate accounts: The fair values of participation units held in pooled separate accounts are based on the net asset values reported by the fund managers as of the financial statement dates and recent transaction prices (Level 2 inputs). Each pooled separate account provides for daily redemptions by the Plan. The investments allow one transfer per 30-day period. The transfer restriction applies to all transfers out of this investment. Once the number of allowed transfers out is met, the Plan is not allowed to transfer back into this investment option until the holding period elapses. Contributions into the investment option are not impacted. The investment objective and strategy of each pooled separate account held by the Plan as of December 29, 2014 and 2013 is summarized below:

(Continued)

NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 29, 2014 and 2013

NOTE 5 - FAIR VALUE MEASUREMENTS (Continued)

Large-cap blend separate accounts

Capital Appreciation Index separate account: The investment seeks to provide long-term growth of capital. The fund invests primarily in equity securities of companies with any market capitalization, but may have a greater exposure to large market capitalization companies than small or medium capitalization companies. It invests in equity securities with value and/or growth characteristics and constructs an investment portfolio that has a "blend" of equity securities with these characteristics.

Large Cap S&P 500 Index separate account: The investment option normally invests the majority of assets in common stocks of companies that compose the S&P 500 Index. Fund management attempts to mirror the investment performance of the index by allocating assets in approximately the same weightings as the S&P 500 Index.

Large-cap growth separate account

Large Cap Growth I separate account: The investment seeks long-term growth of capital. The fund invests at least 80% of net assets in equity securities of companies with large market capitalizations (those with market capitalization ranges similar to the companies in the Russell 1000(R) Growth Index) at the time of purchase. It invests in growth equity securities; growth orientation emphasizes buying equity securities of companies whose potential for growth of capital and earnings is expected to be above average.

Mid-cap blend separate account

Mid-Cap S&P 400 separate account: The investment option normally invests the majority of assets in common stocks of companies that compose the S&P MidCap 400 Index. Management attempts to mirror the investment performance of the index by allocating assets in approximately the same weightings as the S&P MidCap 400 Index. Over the long-term, management seeks a very close correlation between the performance of the Separate Account before expenses and that of the S&P MidCap 400 Index.

Mid-cap growth separate account

Mid-Cap Growth III separate account: The investment seeks long-term growth of capital. The fund invests at least 80% of net assets in equity securities of companies with medium market capitalizations (those with market capitalizations similar to companies in the Russell Midcap Growth Index) at the time of purchase. It invests in growth equity securities; growth orientation emphasizes buying equity securities of companies whose potential for growth of capital and earnings is expected to be above average.

Small-cap blend separate account

Small-Cap S&P 600 separate account: The investment seeks long-term growth of capital and normally invests the majority of assets in common stocks of companies that compose the S&P SmallCap 600 Index. Management attempts to mirror the investment performance of the index by allocating assets in approximately the same weightings as the S&P 600 Index. Over the long-term, management seeks a very close correlation between the performance of the Separate Account before expenses and that of the S&P 600 Index.

Small-cap growth separate account

Small-Cap Growth I separate account: The investment seeks long-term growth of capital. The fund invests at least 80% of net assets in equity securities of companies with small market capitalizations (those with market capitalizations similar to companies in the Russell 2000 Growth Index) at the time of purchase. It invests in growth equity securities; growth orientation emphasizes buying equity securities of companies whose potential for growth of capital and earnings is expected to be above average.

(Continued)

NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 29, 2014 and 2013

NOTE 5 - FAIR VALUE MEASUREMENTS (Continued)

International equity separate account

Diversified International separate account: The investment option normally invests the majority of assets in companies in at least three different countries. It invests in securities of companies with their principal place of business or principal office outside of the United States; companies for which the principal securities trade on a foreign exchange; and companies, regardless of where their securities are traded, that derive 50% or more of their total revenue from goods or services produced or sold outside of the United States. The Separate Account may invest in securities of companies with small to medium market capitalizations.

Intermediate-term bond separate accounts

Income separate account: The investment seeks to provide a high level of current income consistent with preservation of capital. The fund invests primarily in a diversified pool of fixed-income securities including corporate securities, U.S. government securities, and mortgage-backed securities (including collateralized mortgage obligations), up to 35% of which may be in below investment-grade fixed-income securities (sometimes called "junk bonds"). It may also invest in foreign securities and REIT securities.

Bond and Mortgage separate account: The investment option invests primarily in intermediate-term, fixed-income investments such as public and private corporate bonds, commercial and residential mortgages, asset-backed securities, and U.S. government and agency-backed securities. Value is added primarily through sector allocation and security selection.

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

(Continued)

NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 29, 2014 and 2013

NOTE 5 - FAIR VALUE MEASUREMENTS (Continued)

Investments and derivative instruments liabilities measured at fair value on a recurring basis are summarized below:

	Fair Value Measurements at December 29, 2014 Using		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments			
Pooled separate accounts			
Large-cap blend	\$ -	\$ 1,108,625	\$ -
Large-cap growth	-	652,405	-
Mid-cap blend	-	640,226	-
Mid-cap growth	-	534,266	-
Small-cap blend	-	628,386	-
Small-cap growth	-	616,206	-
International equity	-	858,699	-
Intermediate-term bonds	-	4,856,811	-
Money market accounts	-	148,405	-
Common stock	862,021	-	-
American depository receipts	912,552	-	-
Exchange traded funds	1,319,863	-	-
Real estate investment trusts	96,629	-	-
Liabilities			
Derivative instruments	-	(22,855)	-
	<u>\$ 3,191,065</u>	<u>\$ 10,021,174</u>	<u>\$ -</u>

(Continued)

NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 29, 2014 and 2013

NOTE 5 - FAIR VALUE MEASUREMENTS (Continued)

	Fair Value Measurements at December 29, 2013 Using		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments			
Pooled separate accounts			
Large-cap blend	\$ -	\$ 1,665,237	\$ -
Large-cap growth	-	890,622	-
Mid-cap blend	-	859,724	-
Mid-cap growth	-	814,899	-
Small-cap blend	-	913,415	-
Small-cap growth	-	988,163	-
International equity	-	1,422,255	-
Intermediate-term bonds	-	3,224,536	-
Money market accounts	-	150,614	-
Common stock	789,882	-	-
American depository receipts	984,748	-	-
Exchange traded funds	1,329,345	-	-
Real estate investment trusts	153,239	-	-
Liabilities			
Derivative instruments	-	(13,296)	-
	<u>\$ 3,257,214</u>	<u>\$ 10,916,169</u>	<u>\$ -</u>

NOTE 6 - PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue contributions and terminate the Plan subject to the provisions of ERISA and its related regulations. In the event the Plan terminates, the net assets of the Plan will be allocated among the participants and beneficiaries of the Plan in the order provided by ERISA.

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

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

(Continued)

NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 29, 2014 and 2013

NOTE 7 - TAX STATUS

The Plan has received a determination letter from the Internal Revenue Service dated October 29, 2012, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the "Code") and, therefore, the related trust is exempt from taxation. Subsequent to this determination by the Internal Revenue Service, the Plan was amended. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan Administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan, as amended, is qualified and the related trust is tax exempt.

The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 29, 2014 and 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing authorities; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2011.

NOTE 8 - PARTY-IN-INTEREST TRANSACTIONS

Parties-in-interest are defined under DOL regulations as any fiduciary of the plan, any party rendering service to the plan, the employer, and certain others. Various professional fees for the administration of the Plan were paid from Plan assets. Fees paid to parties-in-interests for the years ended December 29, 2014 and 2013, are as follows:

<u>Parties-in-interest</u>	<u>Relationship</u>	<u>2014</u>	<u>2013</u>
Principal Life Insurance Company	Custodian	\$ 8,587	\$ 8,452
Wells Fargo Bank, N.A.	Custodian	7,710	-
Squire Patton Boggs	Legal	1,081	-
Crowe Horwath LLP	Auditor	20,280	20,425
American Benefit Evaluators, LLC	Actuary	21,700	22,500
		<u>\$ 59,358</u>	<u>\$ 51,377</u>

Certain fees were paid on behalf of the Plan by the Company.

Certain Plan investments are units of participation in pooled separate accounts issued by Principal. At December 29, 2014 and 2013, plan investments of \$9,895,624 and \$10,778,851, respectively, were invested in units of participation in pooled separate accounts. Money market deposit accounts of \$148,405 and \$150,614 were held at Wells Fargo Bank, N.A as of December 29, 2014 and 2013, respectively.

Principal and Wells Fargo are the custodians as defined by the Plan; and therefore, these investments qualify as party-in-interest investments.

NOTE 9 - DERIVATIVE INSTRUMENTS

At December 29, 2014 and 2013, the Plan had \$22,855 and \$13,296 of outstanding calls, respectively, which had been sold to other parties. If the calls were exercised, the Plan would have to sell the related security at the strike price. The expiration dates for these calls range from January 7, 2015 through January 15, 2016. These calls were for particular investment securities held by the Plan as of December 29, 2014 and 2013. The liability reflected in the statement of net assets available for benefits reflects the excess of the call and put prices above the fair values of the related investment securities as of the financial statement date. The Plan's objective in investing in options is to increase the Plan's investment income.

(Continued)

NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 29, 2014 and 2013

NOTE 10 - SUBSEQUENT EVENTS - UNAUDITED

The December 29, 2014 actuarial valuation was completed prior to the release of the financial statements. A summary of the actuarial valuation information provided by the plan's actuary, which has not been audited by independent accounts, is provided below for informational purposes.

Actuarial present value of accumulated plan benefits

Vested benefits:

Participants currently receiving payments	\$ 4,209,216
Other participants	<u>9,035,902</u>
	13,245,118

Nonvested benefits	<u>214,585</u>
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Total actuarial present value of accumulated plan benefits	<u>\$ 13,459,703</u>
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Actuarial present value of accumulated plan benefits at beginning of period	\$ 14,012,147
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Increase/decrease during the year attributable to:

Interest due to decrease in the discount period	1,124,630
Additional benefits accumulated during the year	324,946
Change in assumptions	-
Benefits paid	<u>(2,002,020)</u>

Actuarial present value of accumulated plan benefits at end of period	<u>\$ 13,459,703</u>
--	-----------------------------

NOTE 11 - SUBSEQUENT EVENTS

Plan management has evaluated subsequent events for recognition and disclosure through October 8, 2015, which is the date the financial statements were available to be issued.

2013 Form 5500, Schedule SB, Line 26 – Schedule of Active Participant Data

Plan Sponsor' EIN: 03-0400206**Plan Number:** 001**Plan Name:** National Machinery LLC Retirement Plan and Trust

Schedule of Active Participants as of 12/30/2013

Age Last Birthday	Number of Participants by Completed Years of Service										Total
	Under 1	1-4	5-9	10-14	15- 19	20- 24	25- 29	30- 34	35-39	40 & Up	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0
35-39	0	3	0	0	0	0	0	0	0	0	3
40-44	0	6	0	5	2	0	0	0	0	0	13
45-49	0	0	3	3	4	0	0	0	0	0	10
50-54	0	0	12	37	3	0	0	0	0	0	52
55-59	0	0	5	35	12	0	0	0	0	0	52
60-64	0	0	1	12	22	0	0	0	0	0	35
65-69	0	0	2	4	4	0	0	0	0	0	10
70 & Up	0	0	0	0	0	0	1	0	0	0	1
Total	0	9	23	96	47	0	1	0	0	0	176

Average

Age = 55.7

Average Service = 15.8

2013 Form 5500, Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Sponsor' EIN: 03-0400206
Plan Number: 001
Plan Name: National Machinery LLC Retirement Plan and Trust

Actuarial Assumptions**Economic Assumptions**

Interest Rates

▪ Discount rate	— First 5 years	5.23%
	— Next 15 years	6.51%
	— Thereafter	7.16%
▪ Lump sum interest rate	— First 5 years	5.23%
	— Next 15 years	5.54%
	— Thereafter	5.54%

Annual rates of increase in

▪ Annual compensation	N/A
▪ Future Social Security wage bases	4.00%
▪ Indexed limits on compensation and benefits	N/A

Demographic Assumptions

▪ Mortality	— Healthy lives	RP2000 Projected For 2013 Valuations
	— Disabled lives	Tables 1 & 2
▪ Termination		Tables 5&6
▪ Disability		Tables 3 & 4
▪ Retirement	Age	
	>64	100%
	64	20%
	63	20%
	62	30%
▪ Form of payment at retirement	— % electing monthly life benefit	25%
	— % electing lump sum benefit	75%
▪ Percent married	— Males	100%
	— Females	100%

Additional Assumptions

▪ Spouse age	Wives are 3 years younger than husbands
▪ Administrative expenses	\$100,000
▪ Benefits Not Valued	All benefits were valued

2013 Form 5500, Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Sponsor' EIN: 03-0400206
Plan Number: 001
Plan Name: National Machinery LLC Retirement Plan and Trust

Actuarial Methods

- Target Normal cost and Unit Credit
Funding Target
- Actuarial value of assets The market value of assets including accrued contributions

Changes in Assumptions and Methods Since Last Year

	<u>Prior Year</u>	<u>Current Year</u>
Valuation Interest Rate		
— First segment rate	5.54%	5.23%
— Second segment rate	6.85%	6.51%
— Third segment rate	7.52%	7.16%
Lump Sum Interest Rates:		
— First segment rate	5.54%	5.23%
— Second segment rate	5.54%	5.54%
— Third segment rate	5.54%	5.54%
— Healthy Life Mortality	RP2000 Combined Projected for 2012	RP2000 Combined Projected for 2013

2013 Form 5500, Schedule SB, Part V – Statement of Actuarial Assumptions/Methods**Plan Sponsor' EIN: 03-0400206****Plan Number: 001****Plan Name: National Machinery LLC Retirement Plan and Trust**

Age	Disabled Mortality		Disability		Turnover	
	Male	Female	Male	Female	Male	Female
	Table 1	Table 2	Table 3	Table 4	Table 5	Table 6
25	0.027457	0.011974	0.000600	0.000900	0.0660	0.0660
26	0.028071	0.012502	0.000600	0.000900	0.0630	0.0630
27	0.028704	0.013057	0.000600	0.000900	0.0600	0.0600
28	0.029345	0.013632	0.000600	0.000900	0.0570	0.0570
29	0.029999	0.014229	0.000600	0.000900	0.0545	0.0545
30	0.030661	0.014843	0.000600	0.000900	0.0520	0.0520
31	0.031331	0.015473	0.000605	0.000908	0.0495	0.0495
32	0.032006	0.016103	0.000610	0.000915	0.0470	0.0470
33	0.032689	0.016604	0.000620	0.000930	0.0450	0.0450
34	0.033405	0.017121	0.000630	0.000945	0.0430	0.0430
35	0.034184	0.017654	0.000640	0.000960	0.0405	0.0405
36	0.034981	0.018204	0.000650	0.000975	0.0380	0.0380
37	0.035796	0.018770	0.000665	0.000998	0.0360	0.0360
38	0.036634	0.019355	0.000685	0.001028	0.0345	0.0345
39	0.037493	0.019957	0.000710	0.001065	0.0330	0.0330
40	0.038373	0.020579	0.000735	0.001103	0.0315	0.0315
41	0.039272	0.021219	0.000765	0.001148	0.0300	0.0300
42	0.040189	0.021880	0.000795	0.001192	0.0290	0.0290
43	0.041122	0.022561	0.000845	0.001268	0.0280	0.0280
44	0.042071	0.023263	0.000915	0.001373	0.0270	0.0270
45	0.043033	0.023988	0.000990	0.001485	0.0260	0.0260
46	0.044007	0.024734	0.001105	0.001657	0.0250	0.0250
47	0.044993	0.025504	0.001245	0.001867	0.0240	0.0240
48	0.045989	0.026298	0.001405	0.002108	0.0225	0.0225
49	0.046993	0.027117	0.001575	0.002363	0.0210	0.0210
50	0.048004	0.027961	0.001785	0.002678	0.0195	0.0195
51	0.049021	0.028832	0.002025	0.003038	0.0180	0.0180
52	0.050042	0.029730	0.002315	0.003473	0.0155	0.0155
53	0.051067	0.030655	0.002615	0.003923	0.0140	0.0140
54	0.052093	0.031609	0.002965	0.004448	0.0125	0.0125
55	0.053120	0.032594	0.003405	0.005107	0.0110	0.0110
56	0.054144	0.033608	0.003955	0.005933	0.0095	0.0095
57	0.055089	0.034655	0.004650	0.006975	0.0080	0.0080
58	0.056068	0.035733	0.005550	0.008325	0.0065	0.0065
59	0.057080	0.036846	0.006300	0.009450	0.0050	0.0050
60	0.058118	0.037993	0.006900	0.010350	0.0000	0.0000
61	0.059172	0.039176	0.007355	0.011033	0.0000	0.0000
62	0.060232	0.040395	0.007710	0.011565	0.0000	0.0000
63	0.061303	0.041653	0.007990	0.011985	0.0000	0.0000
64	0.062429	0.042950	0.008200	0.012300	0.0000	0.0000
65	0.063669	0.044287	0.000000	0.000000	0.0000	0.0000

NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended December 29, 2014

Name of plan sponsor: National Machinery LLC
Employer identification number: 03-0400206
Three-digit plan number: 001

(a) <u>Identity of Party Involved</u>	(b) <u>Description of Asset</u> (Include Interest Rate and Maturity in Case of a Loan)	(c) <u>Purchase</u> <u>Price</u>	(d) <u>Selling</u> <u>Price</u>	(e) <u>Lease</u> <u>Rental</u>	(f) <u>Expense</u> <u>Incurred</u> <u>With</u> <u>Transaction</u>	(g) <u>Cost</u> <u>of Asset</u>	(h) <u>Current Value</u> <u>of Asset on</u> <u>Transaction</u> <u>Date</u>	(i) <u>Net Gain</u> <u>or (Loss)</u>
A single transaction in excess of 5% of the current value of Plan assets:								
Principal Life Insurance Company	Bond & Mortgage Separate Account	\$ -	\$2,732,974	\$ -	\$ -	\$ 2,732,974	\$ 2,732,974	\$ -
A series of transactions in the same security in excess of 5% of the current value of Plan assets:								
Principal Life Insurance Company	Bond & Mortgage Separate Account	\$ -	\$1,764,593	\$ -	\$ -	\$ 1,678,968	\$ 1,764,593	\$ 85,625
	Bond & Mortgage Separate Account	3,350,089	-	-	-	3,350,089	3,350,089	-

See Independent Auditor's Report

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2013**This Form is Open to Public
Inspection**For calendar plan year 2013 or fiscal plan year beginning 12/30/2013 and ending 12/29/2014▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.**A Name of plan****National Machinery LLC Retirement Plan and Trust****B Three-digit**

plan number (PN) ▶

001**C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF****National Machinery LLC****D Employer Identification Number (EIN)****03-0400206****E Type of plan:** ☒ Single ☐ Multiple-A ☐ Multiple-B**F Prior year plan size:** ☐ 100 or fewer ☒ 101-500 ☐ More than 500**Part I Basic Information**

1	Enter the valuation date: Month <u>12</u> Day <u>30</u> Year <u>2013</u>	
2	Assets:	
	a Market value	2a 14,310,634
	b Actuarial value	2b 14,310,634
3	Funding target/participant count breakdown:	
		(1) Number of participants (2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a 49 4,222,079
	b For terminated vested participants	3b 8 170,705
	c For active participants:	
	(1) Non-vested benefits	3c(1) 238,011
	(2) Vested benefits	3c(2) 10,133,780
	(3) Total active	3c(3) 176 10,371,791
	d Total	3d 233 14,764,575
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐
	a Funding target disregarding prescribed at-risk assumptions	4a
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5	Effective interest rate	5 6.36 %
6	Target normal cost	6 100,000

Statement by Enrolled Actuary

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

**SIGN
HERE**William Napoli, Jr.
Signature of actuaryWilliam Napoli, Jr.

Type or print name of actuary

American Benefit Evaluators, LLC

Firm name

Suite #6 - 6325 Cochran Rd.US SolonOH 44139

Address of the firm

10/01/2015

Date

14-00779

Most recent enrollment number

(440) 248-9155

Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2013
v.130118

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>18.56</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b Interest on (a) using prior year's effective interest rate of <u>6.56</u> % except as otherwise provided (see instructions)		
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		
12 Other reductions in balances due to elections or deemed elections	0	
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	98.51 %
15 Adjusted funding target attainment percentage	15	98.51 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	89.12 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/22/2014	296,998				
12/22/2014	110,772				
10/14/2014	71,084				
01/19/2015	71,084				
09/09/2015	55,955				
09/11/2015	5,454				
Totals ▶ 18(b)				611,347	18(c)

19 Discounted employer contributions -- see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	234,322
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..	19c	320,814

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☒ No

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

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

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

21 Discount rate:			
a Segment rates:	1st segment: 5.23 %	2nd segment: 6.51 %	3rd segment: 7.16 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 64
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	234,322
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	234,322
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	100,000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		215,929	215,929
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)		34	315,929
	Carryover balance	Prefunding Balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)		36	315,929
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)		37	320,814
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	4,885	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	

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

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

2013 Form 5500, Schedule SB, Line 19 – Discounted Employer Contributions**Plan Sponsor' EIN: 03-0400206****Plan Number: 001****Plan Name: National Machinery LLC Retirement Plan and Trust****2013 Quarterly Contributions**

The minimum required contribution (\$315,929) is calculated assuming the payment was made on the valuation date. Payments made after the valuation date are discounted at the plan's effective interest rate for the year from the payment date back to the valuation date to test if the discounted contributions meet the minimum requirement for the year. The plan's effective interest rate is the single interest rate that would develop the same Funding Target. If quarterly contributions are required, and the quarterly contribution was made after its due date, then the effective interest rate is increased by 5% in determining the discounted value of the quarterly contribution.

Required Contributions		Actual Contributions		Discounted Actual Contributions				
Due Date	Amount	Date	Amount	Days From Val Date	Days Late	Regular Interest Adj Factor	Late Interest Adj Factor	Discounted Contribution
<u>Contributions Toward 2012 Unpaid Minimum</u>								
1/15/2014	127,846	9/22/2014	127,846	631	250	1.068572	1.077805	111,005
9/15/2014	137,755	9/22/2014	137,755	631	7	1.114743	1.002100	123,317
			265,601					234,322
<u>Contributions Toward 2013 Minimum</u>								
4/15/2014	31,397	9/22/2014	31,397	266	160	1.018068	1.048296	29,419
4/15/2014	39,688	12/22/2014	39,688	357	251	1.018068	1.076798	36,203
7/15/2014	71,084	12/22/2014	71,084	357	160	1.033839	1.048296	65,590
10/15/2014	71,084	10/14/2014	71,084	288	0	1.049855	1.000000	67,708
1/15/2015	71,084	1/19/2015	71,084	385	4	1.066479	1.001180	66,574
9/15/2015	55,955	9/9/2015	55,955	618	0	1.110043	1.000000	50,408
9/15/2015	5,454	9/11/2015	5,454	620	0	1.110418	1.000000	4,912
	\$340,292		\$345,746					\$320,814
Contributions allocated toward unpaid required contributions from prior years								\$234,322
Contributions made to avoid benefit restrictions adjusted to valuation date								\$0
Contributions allocated toward minimum required contribution for current year, adjusted to valuation date								\$320,814
Interest-adjusted excess contributions for current year								\$4,885

Effective Interest Rate 6.36% Used to discount contributions from earlier of scheduled due date and actual date paid back to the valuation date.

Interest Rate Reflecting Late Payment 11.36% Used to discount contributions back from actual date paid to schedule due date if not paid by scheduled due date.

Valuation Date 12/30/2013

Note: The column headed "Days From Valuation Date" is the number of days from the valuation date to the earlier of the actual date paid or the scheduled payment date.

2013 Form 5500, Schedule SB, Line 22 – Description of Weighted Average Retirement Age

Plan Sponsor' EIN: 03-0400206**Plan Number:** 001**Plan Name:** National Machinery LLC Retirement Plan and Trust

Retirement Age (1)	Assumed Retirement Rate (2)	Model Group Count (3)	Number Retiring (2)x(3) (4)	Weighted Average (1)x(4)/1000 (5)
<62	0%	1,000	0	0.000
62	30%	1,000	300	18.600
63	20%	700	140	8.820
64	20%	560	112	7.168
65	100%	448	448	29.120
			1,000	63.708
Assumed Retirement Age				64

2013 Form 5500, Schedule SB, Part V – Summary of Plan Provisions

Plan Sponsor' EIN: 03-0400206
Plan Number: 001
Plan Name: National Machinery LLC Retirement Plan and Trust

Effective Date Most recent amendment December 14, 2006

Covered Employees Employees of a Participating Company as of October 31, 1999

Participation Date December 30, 1978, or the first anniversary (December 30) thereafter, after meeting the following requirements:

- (a) Covered employee;
- (b) 1-1/2 years continuous service with the Company;
- (c) Resident or citizen of the United States of America;
- (d) Attained at least age 21.

Definitions

Benefit Service

The sum of the following:

- (1) Service as a participant under this Plan or as an active participant in the 1976 Plan and prior plans.
- (2) Service during the period from 12-30-77 to 12-29-78 if not in the 1976 Plan during that period but would have met the participation requirements.
- (3) Any period from the last day as an active participant to the calendar month.

Credited benefit service was frozen as of October 31, 1999.

Average Monthly
Compensation

One twelfth of the highest five consecutive calendar year average. Compensation excludes bonuses other than management or productivity bonuses and includes amounts deferred under the Employees Savings and Protection Plan. Earnings prior to the first year of participation are ignored. Also, earnings earned in the year of termination are ignored except if the termination is on December 30 or 31 or in the first year of participation. Average monthly compensation was frozen as of October 31, 1999.

Covered
Compensation
Amount

One twelfth of the average of the Social Security taxable wage bases during the 35-year ending with the last day of the calendar year in which the participant attains (or will attain) Social Security retirement age. The Social Security retirement age is 65 for participants born before 1938, age 66 for those born between 1938 and 1954, and age 67 for those born after 1954. Covered compensation was frozen as of October 31, 1999.

Normal Retirement
Date

Last day of the month in which 65th birthday occurs.

2013 Form 5500, Schedule SB, Part V – Summary of Plan Provisions

Plan Sponsor' EIN: 03-0400206
Plan Number: 001
Plan Name: National Machinery LLC Retirement Plan and Trust

Monthly Pension
Benefit

The greatest of (a), (b), (c) and (d) below to participants who retire at benefit Normal Retirement Date.

- (a) Prospective Accrued Benefit: The number of years of service (maximum 30 years) multiplied by the sum of (1) and (2) below:
- (1) 1.3% times Average Monthly Compensation up to the Covered Compensation Amount, and
 - (2) 1.7% times Average Monthly Compensation in excess of the Covered Compensation Amount.
- (b) Older Plan Minimum Benefit as of December 29, 1990: The greater of \$50 or the product of the product (1), (2) and (3) below, payable in the form of a life annuity with a 10-year guarantee:
- (1) 60% of the Average Monthly Compensation, reduced by 44% of the Anticipated Primary Social Security benefit, and
 - (2) a fraction, the numerator of which is the Benefit Service at the later of the last day of the month in which the participant's 60th birthday occurs or December 29, 1990 (maximum 30) and the denominator of which is 30, and
 - (3) a fraction, the numerator of which is Benefit Service to December 29, 1990 and the denominator of which is the total Benefit Service which the participant would have had at age 60.
- (c) Pre-1979 Plan Minimum Benefit as of December 29, 1990:
- Qualification: Any participant who was an active participant in the 1976 plan on December 29, 1978, and became an active participant in the 1978 Plan as of December 30, 1978.

2013 Form 5500, Schedule SB, Part V – Summary of Plan Provisions

Plan Sponsor' EIN: 03-0400206
Plan Number: 001
Plan Name: National Machinery LLC Retirement Plan and Trust

Amount: A normal retirement income of 50% of Average Monthly Compensation (earnings over \$66,000 are excluded) multiplied by a fraction, the numerator of which is Benefit Service at age 60 (maximum 10) and the denominator of which is 10, and further multiplied by a fraction, the numerator of which is Benefit Service to December 29, 1990 and the denominator of which is the total Benefit Service which the participant would have had at age 60. The benefit is payable in the form of a life annuity with a 10-year guarantee.

- (d) 1986 Minimum Accrued Benefit: A monthly benefit payable at age 60 based on the actuarial equivalent value of the benefit earned to December 29, 1986 converted to a frozen monthly benefit using lump-sum factors as of December 29, 1986. The benefit is payable in the form of a life annuity with a 10-year guarantee.

Monthly
Temporary
Supplement

A monthly temporary supplement was added effective January 1, 1995 for all employees who attain their 55th (or later) birthday in 1995. The supplement varies by year of birth as follows:

Year of Birth	Monthly Supplement
1935 or earlier	\$300
1936	250
1937	200
1938	150
1939	100
1940	50

The supplement is only paid to employees who retire from active employment or their widows and is payable from the date of retirement to the date the retiree becomes or would have been age 65. Supplemental payments are not available to highly compensated employees.

Monthly
Preretirement
Spouse Benefit

An amount equal to the lump-sum actuarial equivalent value of the participant's vested benefit at the date of death. If the participant is married for one year prior to death, the spouse will receive a monthly annuity unless a lump sum is elected.

2013 Form 5500, Schedule SB, Part V – Summary of Plan Provisions

Plan Sponsor' EIN: 03-0400206
Plan Number: 001
Plan Name: National Machinery LLC Retirement Plan and Trust

Eligibility for Benefits

Normal Retirement	Retirement after NRD.
Early Retirement	Any participant who retires after age 60 but before NRD.
Postponed Retirement	Retirement after NRD.
Deferred Vested	Termination for reasons other than death or retirement.
Disability Benefit	An active participant whose employment is terminated prior to his 60th birthday as a result of a long-term disability and remains disabled until normal retirement.
Preretirement Spouse Benefit	Any active participant, inactive participant or vested former participant who dies prior to his pension starting date.

Monthly Benefits Paid Upon the Following Events

Normal Retirement	Monthly pension benefit determined as of NRD.
Early Retirement	Monthly pension benefit determined as of early retirement date without reduction.
Postponed Retirement	Monthly pension benefit determined as of actual retirement date.
Termination With Deferred Vested Benefit	An amount equal to the greater of (1) and (2) below: (1) Monthly pension benefit in (a) payable at Normal Retirement Date in a life annuity form. The benefit may be received as early as age 60, in which case the benefit is reduced by .5% for each month that payment precedes Normal Retirement Date. (2) The greater of the monthly pension benefit in (b), (c) or (d) payable at age 60 in the form of a life annuity with a 10-year guarantee, actually increased to an amount payable in a life annuity form.
Preretirement Spouse Benefits	Monthly pre-retirement spouse benefit is payable.

2013 Form 5500, Schedule SB, Part V – Summary of Plan Provisions

Plan Sponsor' EIN: 03-0400206
Plan Number: 001
Plan Name: National Machinery LLC Retirement Plan and Trust

Disability Benefit A monthly benefit determined at normal retirement as if employment had continued but based on Average Monthly Compensation determined at date of disability.

Forms of Payment Optional forms include life annuity, life with 10 years certain, joint and survivor annuities and lump-sum payment.

Maximum on Benefits and Pay All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

Plan Provisions Effective After Current Valuation Date

No future plan changes were recognized in determining pension cost or in determining in determining minimum and maximum contributions.

Changes in Plan Provisions Since Prior Year

No changes in plan provisions were made since the prior year.

NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 29, 2014

Name of plan sponsor:	<u>National Machinery LLC</u>
Employer identification number:	<u>03-0400206</u>
Three-digit plan number:	<u>001</u>

	(b)	(c)		(e)
(a)	Identity of Issue, Borrower Lessor or Similar Party	Description of Investment Including Maturity Date Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	Current Value
		Pooled Separate Accounts		
*	Principal Life Insurance Company	Edge Asset Management Income Separate Account	\$ 1,917,710	\$ 2,412,613
*	Principal Life Insurance Company	Bond & Mortgage Separate Account	2,391,974	2,444,199
*	Principal Life Insurance Company	Diversified International Separate Account	372,334	858,699
*	Principal Life Insurance Company	Large Cap S&P 500 Index Separate Account	227,867	556,589
*	Principal Life Insurance Company	MidCap S&P 400 Index Separate Account	339,444	640,226
*	Principal Life Insurance Company	MidCap Growth III Separate Account	304,166	534,266
*	Principal Life Insurance Company	Alliance Bernstein/CCI/Brown Small Cap Growth I Separate Account	308,021	616,206
*	Principal Life Insurance Company	Small Cap S&P 600 Index Separate Account	327,744	628,386
*	Principal Life Insurance Company	Edge Asset Management Capital Appreciation Separate Account	298,243	552,035
*	Principal Life Insurance Company	T. Rowe Price/Brown Advisory Large Cap Growth I Separate Account	336,163	<u>652,405</u>
		Total Pooled Separate Accounts		9,895,624

See Independent Auditor's Report
(Continued)

NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 29, 2014

Name of plan sponsor:	<u>National Machinery LLC</u>
Employer identification number:	<u>03-0400206</u>
Three-digit plan number:	<u>001</u>

(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
		Common Stock		
	Amazon	100 shares of common stock	\$ 29,348	\$ 31,035
	Andersons, Inc.	500 shares of common stock	22,992	26,570
	Apple, Inc.	1,400 shares of common stock	92,755	154,532
	Bank Montreal Quebec	1,000 shares of common stock	52,926	70,730
	The Blackstone Group LP	1,500 shares of common stock	42,193	50,745
	Bristol Myers Squibb Co.	1,000 shares of common stock	22,708	59,030
	CTC Media Inc.	10,000 shares of common stock	85,253	48,700
	Darden Restaurants	700 shares of common stock	31,715	41,041
	Kellogg Company	500 shares of common stock	30,289	32,720
	L-3 Communications Holdings, Inc.	300 shares of common stock	31,833	37,863
	Och-Ziff Capital Management Group	5,000 shares of common stock	58,559	58,400
	Philip Morris International Inc.	800 shares of common stock	35,989	65,160
	Potash Corporation of Saskatchewan Inc.	1,000 shares of common stock	31,431	35,320
	Seadrill LTD	2,000 shares of common stock	62,264	23,880
	Thomson Reuters Corp.	1,560 shares of common stock	35,174	62,930
	Yandex NV SHS Class A	1,500 shares of common stock	46,543	26,940
	Yum Brands, Inc.	500 shares of common stock	33,012	<u>36,425</u>
		Total Common Stock		862,021

See Independent Auditor's Report
(Continued)

NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 29, 2014

Name of plan sponsor:	<u>National Machinery LLC</u>
Employer identification number:	<u>03-0400206</u>
Three-digit plan number:	<u>001</u>

(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
		Real Estate Investment Trusts		
	American Capital Agency Corp.	2,000 shares of common stock	\$ 48,672	\$ 43,660
	Health Care REIT Inc.	700 shares of common stock	18,998	<u>52,969</u>
		Total Real Estate Investment Trusts		96,629
		American Depositary Receipts		
	Ambev SA ADR Sponsored	17,000 shares of common stock	132,307	105,740
	Baidu, Inc.	500 shares of common stock	53,716	113,985
	Banco Santander Cent Hispano Sponsored	7,000 shares of common stock	82,065	58,310
	China Mobile Ltd	900 shares of common stock	45,166	52,938
	CTRIP.com International LTD	900 shares of common stock	40,128	40,950
	Petroleo Brasileiro Sponsored	1,500 shares of common stock	16,791	10,950
	QIHOO 360 Technology Co., LTD	400 shares of common stock	39,176	22,904
	QIWI PLC Sponsored ADR RPSTG Class B	2,100 shares of common stock	73,247	42,399
	Sanofi ADR	1,000 shares of common stock	37,303	45,610
	SAP AG Sponsored	1,500 shares of common stock	67,287	104,475
	Telefonica SA Sponsored	6,000 shares of common stock	111,465	85,260
	Total S.A. Sponsored	1,000 shares of common stock	56,419	51,200
	Vodafone Group PLC Sponsored	2,136 shares of common stock	91,369	72,987
	Westpac Banking LTD. Sponsored	2,500 shares of common stock	56,480	67,250

See Independent Auditor's Report
(Continued)

NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 29, 2014

Name of plan sponsor:	<u>National Machinery LLC</u>
Employer identification number:	<u>03-0400206</u>
Three-digit plan number:	<u>001</u>

(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
		American Depository Receipts (Continued)		
	WIPRO LTD	3,321 shares of common stock	\$ 27,033	<u>\$ 37,594</u>
		Total American Depository Receipts		912,552
		Exchange Traded Funds		
	BlackRock	iShares MSCI EAFE Small Cap Index Fund, 1,500 shares	52,999	70,065
	BlackRock	IShares Dow Jones Select Dividend Index Fund, 1,800 shares	67,093	142,920
	BlackRock	iShares FTSE China Large Cap Fund, 1,000 shares	38,574	41,620
	BlackRock	iShares MSCI EAFE Index Fund, 2,500 shares	132,003	152,100
	BlackRock	iShares S&P Latin America 40, 1,300 shares	57,471	41,353
	BlackRock	iShares INTL Select Dividend Index Fund, 2,000 shares	68,693	67,380
	BlackRock	iShares TR Dow Jones US Real Estate Index Fund, 1,000 shares	50,388	76,840
	BlackRock	iShares TR MSCI Emerging Mkts Index Funds, 3,000 shares	110,094	117,870
	BlackRock	iShares Mortgage Real Estate Caps Fund, 5,000 shares	70,336	58,550
	BlackRock	iShares Nasdaq Biotechnology Index Fund, 100 shares	21,760	30,335
	Invesco	Powershares QQQ Series 1,500 shares	77,197	154,875
	Invesco	Powershares ET Golden Dragon China Port 4,000 shares	76,488	111,400
	Invesco	Powershares Intl Dividend Achievers Portfolio, 7,000 shares	88,184	122,570

See Independent Auditor's Report
(Continued)

NATIONAL MACHINERY LLC RETIREMENT PLAN AND TRUST
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 29, 2014

Name of plan sponsor:	<u>National Machinery LLC</u>
Employer identification number:	<u>03-0400206</u>
Three-digit plan number:	<u>001</u>

(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
		Exchange Traded Funds (Continued)		
	State Street Global Advisors	SPDR S&P Midcap 400 Trust Series N 500 shares	\$ 40,043	\$ <u>131,985</u>
		Total Exchange Traded Funds		1,319,863
		Money Market Deposit Account		
*	Wells Fargo Bank, N.A	Bank Deposit Sweep	148,405	<u>148,405</u>
				<u>\$ 13,235,094</u>

See Independent Auditor's Report

2013 Form 5500, Schedule SB, Line 32 – Schedule of Amortization Bases

Plan Sponsor' EIN: 03-0400206
Plan Number: 001
Plan Name: National Machinery LLC Retirement Plan and Trust

Schedule of Amortization Bases

Type of Base	Date Created	Initial Base	Initial Present Value Factor	Annual Amortization Payment	Number of Years Left	Current Present Value Factor	Present Value of Remaining Payments
Shortfall	12/30/2008	5,062,688	5.9494	850,958	2	1.9503	1,659,623
Shortfall	12/30/2009	(1,174,015)	5.9729	(196,557)	3	2.8534	(560,856)
Shortfall	12/30/2010	251,806	6.1645	40,848	4	3.7116	151,611
Shortfall	12/30/2011	2,151,763	6.3289	339,990	5	4.5272	1,539,203
Shortfall	12/30/2012	(2,050,010)	5.8919	(347,937)	6	5.2568	(1,829,193)
Shortfall	12/30/2013	(744,459)	5.9419	(125,290)	7	5.9419	(744,459)
Total				\$561,982			\$215,929

Development of Amortization Present Value Factors

Current Segment Rate	Present Value For Number of Years Indicated						
	7	6	5	4	3	2	1
5.23%	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
5.23%	0.9503	0.9503	0.9503	0.9503	0.9503	0.9503	
5.23%	0.9031	0.9031	0.9031	0.9031	0.9031		
5.23%	0.8582	0.8582	0.8582	0.8582			
5.23%	0.8156	0.8156	0.8156				
6.51%	0.7296	0.7296					
6.51%	0.6851						
Total	5.9419	5.2568	4.5272	3.7116	2.8534	1.9503	1.0000