

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089
		2014
		This Form is Open to Public Inspection

Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN</u>	1b Three-digit plan number (PN) ▶ <u>001</u> 1c Effective date of plan <u>01/01/1972</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>THE LEYMAN MANUFACTURING CORPORATION</u> <u>10900 KENWOOD ROAD</u> <u>CINCINNATI, OH 45242</u>	2b Employer Identification Number (EIN) <u>31-0354862</u> 2c Plan Sponsor's telephone number <u>513-891-6210</u> 2d Business code (see instructions) <u>336990</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	<u>Filed with authorized/valid electronic signature.</u>		
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor RETIREMENT COMMITTEE 10900 KENWOOD ROAD CINCINNATI, OH 45242	3b Administrator's EIN 31-0883455
	3c Administrator's telephone number 513-891-6210
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 130
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year	6a(1) 29
a(2) Total number of active participants at the end of the plan year	6a(2) 27
b Retired or separated participants receiving benefits	6b 26
c Other retired or separated participants entitled to future benefits.....	6c 66
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 119
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 11
f Total. Add lines 6d and 6e	6f 130
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	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

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

▶ **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 THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF THE LEYMAN MANUFACTURING CORPORATION	D Employer Identification Number (EIN) 31-0354862
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 01 Day 01 Year 2014	
2 Assets:	
a Market value	2a 4305564
b Actuarial value	2b 4080223
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment.....	(1) Number of participants 32 (2) Vested Funding Target 2289153 (3) Total Funding Target 2289153
b For terminated vested participants.....	69 1248325 1248325
c For active participants.....	29 1836637 1836637
d Total.....	130 5374115 5374115
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 6.52%
6 Target normal cost	6 30000

Statement by Enrolled Actuary

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

SIGN HERE		09/15/2015
Signature of actuary		Date
HANS NIENABER		14-05737
Type or print name of actuary		Most recent enrollment number
CUNI, RUST & STRENK, INC.		513-985-6164
Firm name		Telephone number (including area code)
4555 LAKE FOREST DR. SUITE 620 CINCINNATI, OH 45242		
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 ☐

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>15.18</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(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.72</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		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		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	75.92 %
15 Adjusted funding target attainment percentage	15	75.92 %
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	73.65 %
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
10/01/2014	15000	0	04/01/2015	20000	0
11/03/2014	15000	0	05/01/2015	20000	0
12/02/2014	15000	0	06/01/2015	20000	0
01/02/2015	20000	0	07/01/2015	25000	0
02/02/2015	20000	0	08/03/2015	25000	0
03/02/2015	20000	0	09/01/2015	25000	0
Totals ▶			18(b)	240000	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	159751
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☒ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
		(4) 4th
		0

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

21 Discount rate:				
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	867519
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	159751
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	707768

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	30000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	924954	313908	
b Waiver amortization installment	368938	81143	
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	425051	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			
36 Additional cash requirement (line 34 minus line 35).....	36	425051	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	425051	
40 Unpaid minimum required contributions for all years	40	1132819	

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
		2014
		This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014		
A Name of plan THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 THE LEYMAN MANUFACTURING CORPORATION	D Employer Identification Number (EIN) 31-0354862	

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)

THE ASSET ADVISORY GROUP, INC.

4600 MCAULEY PLACE SUITE 140
CINCINNATI, OH 45242

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	NONE	29110	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CUNI, RUST & STRENK

4555 LAKE FOREST DRIVE
SUITE 620
CINCINNATI, OH 45242

31-1227755

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	17550	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE LEYMAN MANUFACTURING CORPORATION</u>		D Employer Identification Number (EIN) <u>31-0354862</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)	370000	195000
	(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)	180251	148577
	(2) U.S. Government securities	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common.....	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property).....	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans.....	1c(8)		
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(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)	3781032	3983648
	(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	4331283	4327225

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	4331283	4327225
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	225000	
(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)		225000

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)		

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	110540	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		110540

(3) Rents	2b(3)		
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(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)		

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	2526	
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		2526

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		338066

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	257398	
(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)		257398
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)	17550	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	29110	
(4) Other.....	2i(4)	38066	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		84726
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		342124

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-4058
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: BARNES & DENNIG

(2) EIN: 31-1119890

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

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

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

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

A Name of plan <u>THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE LEYMAN MANUFACTURING CORPORATION</u>	D Employer Identification Number (EIN) <u>31-0354862</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>31-1051736</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

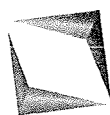
- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

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

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

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

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



BARNES DENNIG

Accounting • Tax • Business Insight

Independent Auditors' Report

To the Plan Administrator of
The Leyman Manufacturing Corporation Pension Plan
Cincinnati, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Leyman Manufacturing Corporation Pension Plan, which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013 and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan 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 errors.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

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

Disclaimer of Opinion

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

OHIO OFFICE: 150 East Fourth Street | Cincinnati, OH 45202 | Phone (513) 241-8313 | Fax (513) 241-8303
KENTUCKY OFFICE: 2617 Legends Way | Crestview Hills, KY 41017 | Phone (859) 344-6400 | Fax (859) 578-7522

BARNES DENNIG

Independent Auditors' Report (Continued)

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) at December 31, 2014, which is the responsibility of plan management, is presented for the purposed of additional analysis and are not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis of Disclaimer of Opinion paragraph, it is in appropriate to and we do not express an opinion on the supplemental schedule referred to above.

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

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



Cincinnati, Ohio
October 7, 2015

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="font-size: 24pt; font-weight: bold;">2014</div> This Form is Open to Public Inspection
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Part I Annual Report Identification Information

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

A This return/report is for: ☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box attach a list of participating employer information in accordance with the form instructions); or

B This return/report is: ☒ a single-employer plan; ☐ a DFE (specify) _____

☐ 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 The Leyman Manufacturing Corporation Pension Plan	1b Three-digit plan number (PN) ▶ 001
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) The Leyman Manufacturing Corporation 10900 Kenwood Road US Cincinnati OH 45242	1c Effective date of plan 01/01/1972 2b Employer Identification Number (EIN) 31-0354862 2c Plan Sponsor's telephone number (513) 891-6210 2d Business code (see instructions) 336990

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	 Signature of plan administrator	<u>10/7/15</u> Date	William Jung Enter name of individual signing as plan administrator
SIGN HERE	 Signature of employer/plan sponsor	<u>10/7/15</u> Date	William E Jung 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 Retirement Committee 10900 Kenwood Road US Cincinnati OH 45242		3b Administrator's EIN 31-0883455 3c Administrator's telephone number (513) 891-6210		
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN		
5 Total number of participants at the beginning of the plan year		5 130		
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1), 6a(2), 6b, 6c, and 6d).				
a(1) Total number of active participants at the beginning of the plan year		6a(1) 29		
a(2) Total number of active participants at the end of the plan year		6a(2) 27		
b Retired or separated participants receiving benefits		6b 26		
c Other retired or separated participants entitled to future benefits		6c 66		
d Subtotal. Add lines 6a(2), 6b, and 6c.		6d 119		
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e 11		
f Total. Add lines 6d and 6e		6f 130		
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 b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions: Plan funding arrangement (check all that apply)				
9a <table border="0" style="width: 100%;"> <tr> <td style="width: 50%;"> (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor </td> <td style="width: 50%;"> 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 </td> </tr> </table>		(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	
(1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor			
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)				
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information - Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)		

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

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

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

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

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

Receipt Confirmation Code _____

2014 Schedule SB, Line 32 --Schedule of Amortization Bases**Plan Name: The Leyman Manufacturing Corporation Pension Plan****EIN: 31-0354862****PN: 001**

<u>Type</u>	Present Value of Remaining <u>Installments</u>	Date <u>Established</u>	Rem. <u>Years</u>	Amortization <u>Installment</u>
Shortfall	\$ 56,525	01/01/2008	1	\$ 56,525
Shortfall	\$ (8,060)	01/01/2009	2	\$ (4,128)
Shortfall	\$ 385,427	01/01/2010	3	\$ 134,780
Shortfall	\$ 482,283	01/01/2011	4	\$ 129,515
Shortfall	\$ (245,266)	01/01/2012	5	\$ (53,943)
Shortfall	\$ 394,053	01/01/2013	6	\$ 74,591
Waiver	\$ 368,938	01/01/2014	5	\$ 81,143
Shortfall	\$ (140,008)	01/01/2014	7	\$ (23,432)
	<u>\$ 1,293,892</u>			<u>\$ 395,051</u>

2014 Schedule SB, Part V – Summary of Plan Provisions

Plan Name: The Leyman Manufacturing Corporation Pension Plan

EIN: 31-0354862

PN: 001

1. Effective Date: January 1, 1972.

2. Plan Year: January 1st through December 31st.

3. Eligibility for Participation:

Employees will participate in the Plan on the January 1st or July 1st following completion of 1000 hours of service during an Anniversary year, measured from his date of hire, provided he has attained age 21.

No additional participants will enter the Plan after June 30, 2008.

4. Monthly Plan Compensation: Highest average of Gross Monthly Earnings during five consecutive years. Gross Earnings means base salary including bonuses, overtime payments, commissions, and extra compensation.

5. Social Security Covered Compensation: Monthly amounts in accordance with the applicable table, determined with respect to the calendar year in which the participant's Social Security Date falls.

6. Credited Service: Completion of 1,000 Hours of Service in a Plan Year.

2014 Schedule SB, Part V – Summary of Plan Provisions

Plan Name: The Leyman Manufacturing Corporation Pension Plan

EIN: 31-0354862

PN: 001

7. Normal Retirement:

- | | |
|--------------------|---|
| a. Eligibility | Later of age 65 and five years of Plan participation. |
| b. Monthly Benefit | <p>Payable in the Normal Form, commencing on a Participant's Normal Retirement Date is a monthly income equal to the greatest of the following:</p> <ul style="list-style-type: none">(1) 1.1% of Monthly Plan Compensation up to the Social Security Covered Compensation amount plus 1.7% of Monthly Plan Compensation in excess of the Social Security Covered Compensation amount, multiplied by years of Credited Service (maximum 30 years).(2) 1.1% of Monthly Plan Compensation up to the Social Security Covered Compensation amount plus 1.7% of Monthly Plan Compensation in excess of the Social Security Covered Compensation amount, multiplied by years of Credited Service after January 1, 1989 plus the benefit accrued as of December 31, 1988, maximum 30 years over total Credited Service.(3) \$4.00 X years of Credited Service (maximum 30 years).(4) 2% of Monthly Plan Compensation times years of service during which the Plan is Top-Heavy with a maximum of ten years. |

No participant will earn any additional accruals after June 30, 2008.

2014 Schedule SB, Part V – Summary of Plan Provisions

Plan Name: The Leyman Manufacturing Corporation Pension Plan

EIN: 31-0354862

PN: 001

8. Early Retirement:

- a. Eligibility Age 55 and 10 years of vesting service.
- b. Monthly Benefit Calculated as for Normal Retirement with monthly benefit reduced $1/180$ for each of the first 60 months and $1/360$ for each of the next 60 months for commencement prior to age 65.

9. Vested Retirement:

- a. Eligibility 5 Years of Vesting Service.
- b. Monthly Benefit Calculated as for Normal Retirement. Participant may elect to receive monthly benefit calculated as for Early Retirement.

10. Disability Retirement:

None.

11. Late Retirement:

A participant who works beyond their Normal Retirement Date will, upon actual retirement, receive the greater of:

- i. their accrued benefit calculated as of their actual retirement, or
- ii. the actuarial equivalent of their Normal Retirement.

2014 Schedule SB, Part V – Summary of Plan Provisions
Plan Name: The Leyman Manufacturing Corporation Pension Plan
EIN: 31-0354862
PN: 001

12. Pre-Retirement Death Benefit:

- | | |
|--------------------|---|
| a. Eligibility | Married with 5 years of vesting service. |
| b. Monthly Benefit | Calculated as if the participant had terminated employment on his date of death, survived to his earliest retirement date and retired with a Joint & 50% annuity. |

13. Payment Forms:

- | | |
|-------------|---|
| a. Normal | Life Annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor annuity for married participants. |
| b. Optional | Actuarially Equivalent Life with 10 years certain. 50% or 100% Joint & Survivor annuity. |

14. Actuarial Equivalency:

- | | |
|-------------------------|--|
| a. Other Than Lump Sums | IRS applicable mortality table at 8.00%. |
| b. Lump Sums | IRS applicable mortality table and IRS applicable interest rates as of the fifth calendar month preceding the plan year in which the distribution is made. |

15. Changes Since Last Year:

None.

2014 Schedule SB, Line 22--Description of Weighted Average Retirement Age
Plan Name: The Leyman Manufacturing Corporation Pension Plan
EIN: 31-0354862
PN: 001

(A)	(B)	(C)	(D)	(E)
Retirement Age	Retirement Rates	Fraction Remaining	Probability Distribution	Sum Weighted Average Age
55	2.00%	0.98000	2.00%	1.10000
56	2.00%	0.96040	1.96%	1.09760
57	2.00%	0.94119	1.92%	1.09486
58	2.00%	0.92237	1.88%	1.09178
59	2.00%	0.90392	1.84%	1.08839
60	10.00%	0.81353	9.04%	5.42352
61	10.00%	0.73218	8.14%	4.96253
62	25.00%	0.54913	18.30%	11.34873
63	15.00%	0.46676	8.24%	5.18930
64	20.00%	0.37341	9.34%	5.97455
65	100.00%	0.00000	37.34%	24.27163

Weighted Average Retirement Age

62.6

The Retirement Rates (Column B) at each Early Retirement Age (Column A) are converted to a probability distribution (Column D). The products of Column A and Column D are summed to determine the resulting Weighted Average Retirement Age.

PN: 001

Valuation Interest Rate: 6.00%

								11.00%			6.00%			6.00%
								0.900900901	1/1/2009	0.943396226	1/1/2009	0.943396226		
								Late Amounts Discounted to Due Date	Days Between Due Date and BOPY	Late Amounts Discounted to BOPY	Days Between Date Made and BOPY	Residual Amounts Discounted to BOPY	Total Contribution Discounted to BOPY	
Due Date	Amount Due	Date Made	Amount Actually Contributed	Amount on Time	Amount Late	Residual Amount	Days Late							
2009 Plan year														
9/15/2010	10,131	10/1/2014	15,000			15,000	1,477	0	622	0	2,099	10,739	10,739	
9/15/2010	228	11/3/2014	228			228	1,510	0	622	0	2,132	162	162	
			15,228										10,901	
2010 Plan Year														
								11.71%	1/1/2010	6.71%	1/1/2010	6.71%		
								0.895175007		0.937119295		0.937119295		
4/15/2010	20,599	11/3/2014	14,772		14,772	-	1,663	8,931	104	8,768	1,767	0	8,768	
4/15/2010	5,827	12/2/2014	5,827		5,827	-	1,692	3,492	104	3,428	1,796	0	3,428	
7/15/2010	20,599	12/2/2014	9,173		9,173	-	1,601	5,651	195	5,459	1,796	0	5,459	
7/15/2010	11,426	1/2/2015	11,426		11,426	-	1,632	6,974	195	6,736	1,827	0	6,736	
10/15/2010	20,599	1/2/2015	8,574		8,574	-	1,540	5,381	287	5,113	1,827	0	5,113	
10/15/2010	12,025	2/2/2015	12,025		12,025	-	1,571	7,476	287	7,105	1,858	0	7,105	
1/15/2011	20,599	2/2/2015	7,975		7,975	-	1,479	5,098	379	4,766	1,858	0	4,766	
1/15/2011	12,624	3/2/2015	12,624		12,624	-	1,507	8,002	379	7,481	1,886	0	7,481	
9/15/2011		3/2/2015	7,376			7,376	1,264	0	622	0	1,886	5,278	5,278	
9/15/2011		4/1/2015	20,000			20,000	1,294	0	622	0	1,916	14,236	14,236	
9/15/2011		5/1/2015	20,000			20,000	1,324	0	622	0	1,946	14,160	14,160	
9/15/2011		6/1/2015	20,000			20,000	1,355	0	622	0	1,977	14,082	14,082	
9/15/2011		7/1/2015	25,000			25,000	1,385	0	622	0	2,007	17,510	17,510	
9/15/2011		8/3/2015	25,000			25,000	1,418	0	622	0	2,040	17,407	17,407	
9/15/2011		9/1/2015	25,000			25,000	1,447	0	622	0	2,069	17,318	17,318	
			224,772										148,850	
			240,000										159,751	

**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

2014**This Form is Open to Public Inspection**For calendar plan year 2014 or fiscal plan year beginning **01/01/2014** and ending **12/31/2014**▶ **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**The Leyman Manufacturing Corporation Pension Plan****B** Three-digit

plan number (PN) ▶

001**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF**The Leyman Manufacturing Corporation****D** Employer Identification Number (EIN)**31-0354862****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 **01** Day **01** Year **2014****2** Assets:

	2a	
a Market value		4,305,564
b Actuarial value	2b	4,080,223

3 Funding target/participant count breakdown:

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	32	2,289,153	2,289,153
b For terminated vested participants	69	1,248,325	1,248,325
c For active participants	29	1,836,637	1,836,637
d Total	130	5,374,115	5,374,115

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐

	4a	
a Funding target disregarding prescribed at-risk assumptions		
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** **6.52 %****6** Target normal cost **6** **30,000****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**

Signature of actuary

Hans Nienaber

Type or print name of actuary

Cuni, Rust & Strenk, Inc.

Firm name

4555 Lake Forest Dr.**Suite 620****US Cincinnati****OH 45242**

Address of the firm

09/15/2015

Date

14-05737

Most recent enrollment number

(513) 985-6164

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) 2014
v.140124

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>15.18</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(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.72</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		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		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	75.92 %
15 Adjusted funding target attainment percentage	15	75.92 %
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	73.65 %
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
10/01/2014	15,000		06/01/2015	20,000	
11/03/2014	15,000		07/01/2015	25,000	
12/02/2014	15,000		08/03/2015	25,000	
01/02/2015	20,000		09/01/2015	25,000	
02/02/2015	20,000				
03/02/2015	20,000				
04/01/2015	20,000				
05/01/2015	20,000				
Totals ▶			18(b)	240,000	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	159,751
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..	19c	0

20 Quarterly contributions and liquidity shortfalls:

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

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

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

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

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

21 Discount rate:			
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 4
22 Weighted average retirement age			22 63
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	867,519
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	159,751
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	707,768

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)		31a	30,000
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	924,954	313,908	
b Waiver amortization installment	368,938	81,143	
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	425,051
	Carryover balance	Prefunding Balance	Total balance
35 Balances elected for use to offset funding requirement			
36 Additional cash requirement (line 34 minus line 35)		36	425,051
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)		37	0
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	425,051
40 Unpaid minimum required contributions for all years		40	1,132,819

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		☐ 2009 ☐ 2010 ☐ 2011 ☐ 2012	
42 Amount of acceleration adjustment		42	
43 Excess installment acceleration amount to be carried over to future plan years		43	

2014 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Plan Name: The Leyman Manufacturing Corporation Pension Plan
EIN: 31-0354862
PN: 001

1. Interest Rates:

Minimum Required	IRS Segment rates as of the fourth month preceding the valuation date subject to the MAP-21 90% - 110% corridor as amended by HATFA:
i. Tier 1 – Years 0-5	4.99% per year.
ii. Tier 2 – Years 5-20	6.32% per year.
iii. Tier 3 – Years 20+	6.99% per year.
Maximum Deductible	IRS Segment rates as of the fourth month preceding the valuation date:
i. Tier 1 – Years 0-5	1.37% per year.
ii. Tier 2 – Years 5-20	4.05% per year.
iii. Tier 3 – Years 20+	5.06% per year.

2. Mortality Rates:

a. Basic Valuation	IRS 2014 Combined Static Mortality Table.
b. Lump Sums	IRS 2014 Applicable Mortality Table.

3. Retirement Rates:

<u>Age</u>	<u>Rate</u>
55-59	2.00%
60	10.00%
61	10.00%
62	25.00%
63	15.00%
64	20.00%
65	100.00%

4. Salary Scale:

N/A.

2014 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Name: The Leyman Manufacturing Corporation Pension Plan

EIN: 31-0354862

PN: 001

5. Termination Rates: Society of Actuaries Small Plan Age Table. Sample Rates are as follows:

<u>Age</u>	<u>Rate</u>
25	0.195
40	0.094
55	0.042

6. Expense Load: Based on previous years' administrative expenses.

7. Percent Married/Spousal Age: 100% with wives 3 years younger than their husbands.

8. Assumed Form of Payment: 25% of Active participants are assumed to elect a Joint & 100% Survivor optional form at decrement.

25% of Active participants are assumed to elect a Joint & 50% Survivor optional form at decrement.

10% of Active participants are assumed to elect a Life Annuity with Ten Years Certain optional form at decrement.

40% of Active participants are assumed to elect a Single Life Annuity optional form at decrement.

9. Actuarial Cost Method: PPA Funding Method.

2014 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Plan Name: The Leyman Manufacturing Corporation Pension Plan
EIN: 31-0354862
PN: 001

10. Actuarial Asset Valuation Method:

Three-year Smoothed Market Value. Under this method, each year, an actuarial gain/(loss) is calculated by determining the difference between expected market value and actual market value. Expected market value is equal to the prior year's market value brought forward with actual contributions, expenses and distributions and an actuarially assumed rate-of-return.

Actuarial Value of Assets is equal to market value less 2/3 of the prior year's gain/(loss) less 1/3 of second prior year's gain/(loss). The final Actuarial Value of Assets will be adjusted to be no less than 90% or no more than 110% of market value of assets.

11. Fiscal Year:

January 1, 2014 through December 31, 2014

12. Changes Since Last Year:

The interest rates used to determine the Target Liability were updated to the tiered segment rates of 4.99 %, 6.32% and 6.99% as indicated above and as required by IRS regulations.

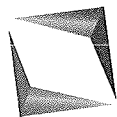
The mortality table used for plan liabilities was updated to the IRS 2014 Combined Static Mortality Table as required by IRS regulations.

PN: 001

[illegible]

The Leyman Manufacturing Corporation Pension Plan

**Financial Statements
With Accompanying Information
Years Ended December 31, 2014 and 2013
With Independent Auditors' Report**



BARNES DENNIG

Accounting • Tax • Business Insight

Independent Auditors' Report

To the Plan Administrator of
The Leyman Manufacturing Corporation Pension Plan
Cincinnati, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Leyman Manufacturing Corporation Pension Plan, which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013 and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan 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 errors.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

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

Disclaimer of Opinion

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

OHIO OFFICE: 150 East Fourth Street | Cincinnati, OH 45202 | Phone (513) 241-8313 | Fax (513) 241-8303
KENTUCKY OFFICE: 2617 Legends Way | Crestview Hills, KY 41017 | Phone (859) 344-6400 | Fax (859) 578-7522

**Independent Auditors' Report
(Continued)**

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) at December 31, 2014, which is the responsibility of plan management, is presented for the purposed of additional analysis and are not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis of Disclaimer of Opinion paragraph, it is in appropriate to and we do not express an opinion on the supplemental schedule referred to above.

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

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



Cincinnati, Ohio
October 7, 2015

THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

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

	<u>2014</u>	<u>2013</u>
Assets		
Investments at fair value:		
Cash and cash equivalents	\$ 148,577	\$ 180,251
Mutual funds	<u>3,983,648</u>	<u>3,781,032</u>
Total investments	<u>4,132,225</u>	<u>3,961,283</u>
Receivables:		
Employer	<u>195,000</u>	<u>370,000</u>
Total receivables	<u>195,000</u>	<u>370,000</u>
Net assets available for benefits at fair value	<u><u>\$ 4,327,225</u></u>	<u><u>\$ 4,331,283</u></u>

The accompanying notes are an integral part of these financial statements

THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

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

	<u>2014</u>	<u>2013</u>
Investment income:		
Net appreciation in fair value of investments	\$ 2,526	\$ 450,937
Interest and dividend income	<u>110,540</u>	<u>98,788</u>
Total investment income	<u>113,066</u>	<u>549,725</u>
Contributions		
Employer	<u>225,000</u>	<u>400,000</u>
Total contributions	<u>225,000</u>	<u>400,000</u>
Expenses		
Benefits paid for retirements and terminations	257,398	231,063
Administrative expenses	<u>84,726</u>	<u>79,813</u>
Total expenses	<u>342,124</u>	<u>310,876</u>
Net increase (decrease)	(4,058)	638,849
Net assets available for benefits		
Beginning of year	<u>4,331,283</u>	<u>3,692,434</u>
End of year	<u><u>\$ 4,327,225</u></u>	<u><u>\$ 4,331,283</u></u>

The accompanying notes are an integral part of these financial statements

THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements of The Leyman Manufacturing Corporation Pension Plan (the "Plan") have been prepared on the accrual basis in accordance with U.S. generally accepted accounting principles ("GAAP").

Investment Valuation

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an ordinary transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements.

Investment securities, in general, are exposed to various risks such as interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investments, it is 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 statements of net assets available for benefits.

Investment transactions are accounted for on the trade date (the date the order to buy or sell is executed). 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.

Payment of Benefits

The Plan pays all benefits to pensioners. Benefit payments to participants are recorded upon distribution.

Expenses

In 2014 and 2013, certain expenses and costs of administering the Plan were paid by the Leyman Manufacturing Corporation (the "Company") and, accordingly, are not reflected in the Plan's financial statements.

Related Party Transactions

Several employees of the Company provide administrative services to the Plan. These services include Plan oversight and day-to-day Plan administration. The Plan is not charged by the Company for the services of the employees of the Plan.

Estimates

The preparation of financial statements in conformity with GAAP requires the Plan and Actuary to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Subsequent Events

The Plan has evaluated subsequent events through October 7, 2015, which is the date these financial statements were available to be issued.

THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

For purposes of the Statements of Net Assets Available for Benefits, cash and cash equivalents include money market funds and investment interest with maturities of three months or less.

NOTE 2 DESCRIPTION OF THE PLAN

The following description of the plan provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined benefit pension plan covering all employees of the Company. Employees who have completed one year of service, as defined in the Plan, and have attained age 21 are eligible to participate in the Plan. As discussed in Note 10, future benefit accruals ceased as of June 30, 2008. Cuni, Rust & Strenk is the Plan's actuary. The Plan is administered by the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Pension Benefits

Employees with five or more years of service are entitled to monthly pension benefits beginning at normal retirement age (65) equal to the greater of \$4.00 for each year of credited service, or 1.10% of the employee's average monthly covered compensation plus 1.70% of the employee's average monthly compensation that exceeds average monthly covered compensation, times the number of years of credited service, not to exceed 30. An employee with less than 30 years of service is entitled to receive a percentage of the normal benefits, which is based upon the number of years of service. The Plan permits early retirement at ages 55 - 64 for employees with 10 years of service. If employees terminate before rendering five years of service, they will forfeit the right to receive the portion of their accumulated Plan benefits.

Employees may elect to receive the value of their accumulated Plan benefits as a life annuity payable monthly from retirement, or they may elect a 50% or 100% joint and survivor annuity or a single life with 10 year certain annuity.

Death Benefits

If an active employee dies before normal retirement age (65) and prior to actual retirement or any other severance of employment and has a vested interest, the employee's spouse will be entitled to a death benefit equal to 50% of the amount the employee would have received under the qualified joint and survivor annuity.

Vesting Provisions

Participants become fully vested upon completion of five years of service. As discussed in Note 10, all participants became fully vested as of June 30, 2008.

THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 2 DESCRIPTION OF THE PLAN (CONTINUED)

Tax Status of Benefit Plan

The Plan Sponsor has adopted a prototype plan which has received a determination letter dated March 31, 2010, from the Internal Revenue Service ("IRS") which states the provider's prototype, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan itself has not received a determination letter from the IRS.

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service that employees have rendered to date and that are expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) present employees and their beneficiaries, and (c) beneficiaries of employees who have died. Benefits for retired or terminated employees or their beneficiaries are based on employees' five highest consecutive years of compensation. The accumulated plan benefits for active employees are based on their five highest years of compensation preceding the valuation date. Benefits payable under all circumstances – retirement, death and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated Plan benefits is that amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payments (by means of decrements such as for death, withdrawal or retirement) between the valuation date and the expected dates of payment. The actuarial assumptions below are based on assumption 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.

The components of the actuarial present value of accumulated plan benefits as of January 1, 2014 and 2013 are:

	2014	2013
Vested benefits:		
Participants currently receiving payments	\$ 2,258,455	\$ 2,064,357
Other participants	2,985,097	2,871,118
	<u>5,243,552</u>	<u>4,935,475</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 5,243,552</u>	<u>\$ 4,935,475</u>

THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (CONTINUED)

The components of the changes in accumulated plan benefits for the years ended January 1, 2014 and 2013 are:

	2014	2013
Actuarial present value of accumulated plan benefits at January 1, 2013 and 2012, respectively	\$ 4,935,475	\$ 4,790,393
Increase (decrease) during the year attributable to:		
Benefits accumulated and experience	36,999	24,536
Interest due to decrease in discount period	337,758	328,183
Mortality assumption change	157,828	-
Benefits paid for retirements and terminations	(224,508)	(207,637)
Actuarial present value of accumulated plan benefits at January 1, 2014 and 2013, respectively	<u>\$ 5,243,552</u>	<u>\$ 4,935,475</u>

Due to the inherent estimates in actuarial assumptions, it is at least reasonably possible that they may change in the near term.

NOTE 4 INVESTMENTS

The fair value of individual investments that represent 5% or more of the Plan's net assets at December 31, 2014 and 2013 are as follows:

	2014	2013
DFA Five Year Global Fixed Income Fund	\$ 387,504	\$ 384,313
DFA International Small Cap Value Fund	404,940	443,040
DFA International Value Fund	410,212	460,879
DFA One -Year Fixed Income Fund	378,615	378,983
DFA Two - Year Global Fixed Income Fund	380,369	384,595
DFA US Large Cap Value	277,827	258,455
DFA US Large Company Inst Index	278,915	250,370
DFA US Small Cap	255,705	239,970
DFA US Targeted Value Portfolio	227,591	233,962
DFA Short Term Ext Quality	385,561	*
DFA Real Estate Securities	248,022	*

* Fund was less than 5% for the year

The Plan's mutual fund investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) \$2,526 and \$450,937 during 2014 and 2013, respectively.

THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 5 FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs.

The hierarchy is broken down into three levels base on the ability to observe inputs as follows:

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

Level 2 – Inputs to the valuation methodology include:

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

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

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

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

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

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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.

THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 5 FAIR VALUE MEASUREMENTS (CONTINUED)

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

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash and cash equivalents	\$ 148,577	\$ -	\$ -	\$ 148,577
Mutual funds	<u>3,983,648</u>	<u>-</u>	<u>-</u>	<u>3,983,648</u>
Total assets at fair value	<u>\$ 4,132,225</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,132,225</u>

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

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash and cash equivalents	\$ 180,251	\$ -	\$ -	\$ 180,251
Mutual funds	<u>3,781,032</u>	<u>-</u>	<u>-</u>	<u>3,781,032</u>
Total assets at fair value	<u>\$ 3,961,283</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,961,283</u>

NOTE 6 FUNDING POLICY

The Plan provides for regular annual funding by the Company. Employer contributions are based on actuarially determined deposit amounts in accordance with the minimum funding requirements of ERISA. The Plan did not make the following minimum required contribution:

<u>Year</u>	<u>Amount</u>
2011	\$ 188,433
2012	292,749
2013	404,396
2014	<u>425,051</u>
Total	<u>\$ 1,310,629</u>

THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 6 FUNDING POLICY (CONTINUED)

The law provides that the Pension Benefit Guarantee Corporation (PBGC) may terminate a pension plan if the Plan has not met the minimum funding requirements. At the time of an involuntary termination, activities under a pension plan such as benefit accruals and vesting cease; PBGC steps in and uses its own assets to insure that participants do not lose all their benefits as occurred prior to 1974. Benefit payments actually earned are guaranteed up to a monthly limit that is set by law. Generally, the limit is permanently established for each pension plan based on the plan's termination date except for cases in which termination occurs during a plan sponsor's bankruptcy or for certain airline industry plans. For pension plans terminating in 2014, the maximum guaranteed amount is \$4,943 per month for a participant retiring at age 65. As of December 31, 2014, the Plan has not been involuntarily terminated. Accordingly, no provision for plan termination is reflected in the accompanying financial statements.

See Note 11 for the agreement entered into with PBGC regarding the Plan sponsor's unfunded pension liability.

NOTE 7 PLAN TERMINATION

The Company expects the Plan to be continued indefinitely, but reserves the right to terminate the Plan and contributions thereunder, in whole or in part, at any time by action of its Trustees. If the Plan is terminated, benefits will be distributed pursuant to the terms of the Plan. Its net assets generally will not be available on a pro-rata basis to provide participants' benefits. Generally, the Plan provides the following priorities:

1. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired when benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
2. Vested benefits insured by the Pension Benefit Guarantee Corporation.
3. Other noninsured vested benefits.
4. All other nonvested benefits.

Certain benefits under the Plan are insured by the Pension Benefit Guarantee Corporation (PBGC) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees. For Plan terminations occurring during 2014 and 2013, that ceiling is \$4,943 and \$4,790 per month, respectively. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or Plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 7 PLAN TERMINATION (CONTINUED)

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 for accumulated benefit obligations and may also depend on the financial conditions of the Plan Sponsor and the level of benefits guaranteed by the PBGC. PBGC insurance guarantees are backed by the solvency of the PBGC – a U.S. Government agency. Should the PBGC become insolvent, additional appropriations to the agency would need to be authorized by the U.S. Government in order to pay guaranteed benefits.

NOTE 8 INFORMATION CERTIFIED BY THE TRUSTEE

The following information provided by Matrix Trust Company, formerly known as Wilmington Trust Retirement And Institutional Services Company, for the years ended December 31, 2014 and 2013 was certified by them to be accurate and complete:

- (a) The assets held by Matrix Trust Company, as of December 31, 2014 and 2013, as well as the transactions involving these assets for the years then ended.
- (b) The amount of investment income for the years ended December 31, 2014 and 2013.
- (c) The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) at December 31, 2014.

THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 9 GENERAL ACTUARIAL DATA

The more significant assumptions underlying the actuarial computations and distribution computations upon termination of the Plan for the year ended December 31, 2014 and 2013 are:

Consulting Actuary	Cuni, Rust & Strenk																
Assumed Rate of Return on Investments	8% per annum net of assumed \$30,000 cost, compounded annually																
Mortality	IRS 2014 Static Mortality Table for 2014 IRS 2013 Static Mortality Table for 2013																
Termination of Employment	Sample probabilities of withdrawal areas follow:																
	<table> <tr> <th>Age</th><th>Percent Terminating Per Year</th></tr> <tr> <td>25</td><td>19.5</td></tr> <tr> <td>40</td><td>9.4</td></tr> <tr> <td>55</td><td>4.2</td></tr> </table>	Age	Percent Terminating Per Year	25	19.5	40	9.4	55	4.2								
Age	Percent Terminating Per Year																
25	19.5																
40	9.4																
55	4.2																
Assumed Retirement Age	Retirement rates are as follows:																
	<table> <tr> <th>Age</th><th>Rate</th></tr> <tr> <td>55-59</td><td>2%</td></tr> <tr> <td>60</td><td>10%</td></tr> <tr> <td>61</td><td>10%</td></tr> <tr> <td>62</td><td>25%</td></tr> <tr> <td>63</td><td>15%</td></tr> <tr> <td>64</td><td>20%</td></tr> <tr> <td>65 and older</td><td>100%</td></tr> </table>	Age	Rate	55-59	2%	60	10%	61	10%	62	25%	63	15%	64	20%	65 and older	100%
Age	Rate																
55-59	2%																
60	10%																
61	10%																
62	25%																
63	15%																
64	20%																
65 and older	100%																
Assumed post decrement Probabilities are as follows	<table> <tr> <th>Probability</th><th>Form of Benefit</th></tr> <tr> <td>25%</td><td>Joint and 100%</td></tr> <tr> <td>25%</td><td>Joint and 50%</td></tr> <tr> <td>10%</td><td>Life and 10 years guaranteed</td></tr> <tr> <td>40%</td><td>Life Annuity</td></tr> </table>	Probability	Form of Benefit	25%	Joint and 100%	25%	Joint and 50%	10%	Life and 10 years guaranteed	40%	Life Annuity						
Probability	Form of Benefit																
25%	Joint and 100%																
25%	Joint and 50%																
10%	Life and 10 years guaranteed																
40%	Life Annuity																
Actuarial Method of Calculation	2014 – PPA Funding Method 2013 – PPA Funding Method																

As of January 1, 2014, the mortality assumptions were based on the RP-2014 Combines Mortality Table to better reflect the increased life expectancies the Plan expects to experience. The change in assumption resulted in an increase of \$157,858 to the accumulated plan benefits as reflected in Note 3.

THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 10 PLAN AMENDMENT

Effective June 30, 2008, the Plan sponsor amended the Plan to "freeze" all benefits under the Plan. The "freeze" of benefit accruals constitutes a partial termination and, as a result, participants shall automatically be deemed to be fully vested in their accrued benefit under the Plan. The Plan sponsor intends to keep the Plan in existence as long as necessary to pay all remaining accrued benefits.

NOTE 11 CONTINGENCY

During 2014 the Plan sponsor entered an agreement with the PBGC to meet the Plan Sponsor's funding requirements as a result of the minimum contributions not made during the prior years (See Note 6). The agreement specifies that the Plan sponsor will make certain lump sum contributions to the Plan after completing various financing and sales transactions. The agreement also stipulates minimum monthly contributions, at fluctuating amounts, to be made by the Plan sponsor until such time that the Plan is deemed to be fully funded. At December 31, 2014, the Plan has recorded a receivable for the contributions received as of the date of this report.

During 2014 the Plan was audited by the Internal Revenue Service (IRS) for the 2012 year end. During 2014, in conjunction with the IRS audit the Plan sponsor filed forms 5330 (Return of Excise Taxes Related to Employee Benefit Plans) for periods December 31, 2007 through December 31, 2013 relating to the non-compliance with funding requirements. Based on these filings, an amount between \$400,000 and \$1,500,000 could be assessed for excise tax to the Plan sponsor. Therefore, a liability for the tax has not been recorded on the Plan financial statements. The Plan administrator does not expect the audit to affect the Plan's tax status.

THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

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

SCHEDULE H – FORM 5500
EIN #31-0354862
PLAN NUMBER 001

COLUMN (A)	COLUMN (B)	COLUMN (C)	COLUMN (D)	COLUMN (E)
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Cash and cash equivalents	Cash	\$ 148,577	\$ 148,577
	DFA Two - Year Global Fixed Income Fund	Mutual Fund	395,611	380,369
	DFA International Small Cap Value Fund	Mutual Fund	327,187	404,940
	DFA One - Year Fixed Income Fund	Mutual Fund	376,417	378,615
	DFA Five Year Global Fixed Income Fund	Mutual Fund	386,491	387,504
	DFA International Value Fund	Mutual Fund	427,551	410,212
	DFA US Large Cap Value	Mutual Fund	160,145	277,827
	DFA US Targeted Value Portfolio Fund	Mutual Fund	137,652	227,591
	DFA US Small Cap Fund	Mutual Fund	146,043	255,705
	DFA Intl Real Estate Security Portfolio Fund	Mutual Fund	201,950	199,494
	DFA Real Estate Securities Fund	Mutual Fund	156,748	248,022
	DFA Emerging Markets Value Fund	Mutual Fund	167,279	148,893
	DFA Short Term Ext Quality	Mutual Fund	387,520	385,561
	DFA US Large Company Inst Index	Mutual Fund	182,294	278,915
			<u>\$ 3,601,465</u>	<u>\$ 4,132,225</u>

NOTE: The above data is based upon information that has been certified as complete and accurate by Matrix Trust Company.

See accompanying independent auditors' disclaimer of opinion

THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

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

SCHEDULE H – FORM 5500
EIN #31-0354862
PLAN NUMBER 001

COLUMN (A)	COLUMN (B)	COLUMN (C)	COLUMN (D)	COLUMN (E)
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Cash and cash equivalents	Cash	\$ 148,577	\$ 148,577
	DFA Two - Year Global Fixed Income Fund	Mutual Fund	395,611	380,369
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NOTE: The above data is based upon information that has been certified as complete and accurate by Matrix Trust Company.

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