

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

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>WARD LEONARD CT, LLC UNION EMPLOYEES' PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1954</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>01/01/1954</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>				
1c Effective date of plan <u>01/01/1954</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>WARD LEONARD CT, LLC</u> <u>401 WATERTOWN ROAD</u> <u>THOMASTON, CT 06787</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>22-3735548</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>860-283-5801</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>335900</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>22-3735548</u>	2c Plan Sponsor's telephone number <u>860-283-5801</u>	2d Business code (see instructions) <u>335900</u>	
2b Employer Identification Number (EIN) <u>22-3735548</u>					
2c Plan Sponsor's telephone number <u>860-283-5801</u>					
2d Business code (see instructions) <u>335900</u>					

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2015	BILL MULLEE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2015	BILL MULLEE
	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		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:		4b EIN	
a Sponsor's name		4c PN	
5 Total number of participants at the beginning of the plan year		5	102
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)	2
a(2) Total number of active participants at the end of the plan year		6a(2)	0
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	0
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	0
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: 1B 1I 3H 1H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply)		9b Plan benefit arrangement (check all that apply)	
(1) ☒ Insurance	(1) ☒ Insurance		
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts		
(3) ☐ Trust	(3) ☐ Trust		
(4) ☐ General assets of the sponsor	(4) ☐ General assets of the sponsor		
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules		b General Schedules	
(1) ☒ R (Retirement Plan Information)	(1) ☒ H (Financial Information)		
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) ☐ I (Financial Information – Small Plan)		
(3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) ☒ A (Insurance Information)	2	
	(4) ☒ C (Service Provider Information)		
	(5) ☒ D (DFE/Participating Plan Information)		
	(6) ☐ G (Financial Transaction Schedules)		

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

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

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

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

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

Receipt Confirmation Code _____

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

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

A Name of plan WARD LEONARD CT, LLC UNION EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 WARD LEONARD CT, LLC	D Employer Identification Number (EIN) 22-3735548	

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

(a) Name of insurance carrier

METROPOLITAN LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-5581829	65978	GAC-33723	85	01/01/2014	12/31/2014

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
33241	0

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

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

WILLIAM TREMKO
USI CONSULTING GROUP
95 GLASTONBURY BLVD, SUITE 102
GLASTONBURY, CT 06033-1296

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
33241			0

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

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

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

Schedule A (Form 5500) 2014
v. 140124

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

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

b Premiums paid to carrier	6b	1590906
c Premiums due but unpaid at the end of the year	6c	0
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	0

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

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

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

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

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

(5) Total deductions	7e(5)	0
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 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 WARD LEONARD CT, LLC UNION EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 WARD LEONARD CT, LLC	D Employer Identification Number (EIN) 22-3735548	

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

(a) Name of insurance carrier
UNITED OF OMAHA INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
47-0322111	69868	SPG-19541	11	01/01/2014	12/31/2014

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
3526	0

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid WILLIAM TREMKO USI CONSULTING GROUP 95 GLASTONBURY BLVD, SUITE 102 GLASTONBURY, CT 06033-1296
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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
3526			0

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

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

b Premiums paid to carrier	6b	176310
c Premiums due but unpaid at the end of the year	6c	0
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	0

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

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

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

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

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

(5) Total deductions	7e(5)	0
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>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).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2014</div> <div>This Form is Open to Public Inspection</div>
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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.

<div>A Name of plan WARD LEONARD CT, LLC UNION EMPLOYEES' PENSION PLAN</div>	<div>B Three-digit plan number (PN) 002</div>
<div>C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF WARD LEONARD CT, LLC</div>	<div>D Employer Identification Number (EIN) 22-3735548</div>

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	1760307	
b Actuarial value	2b	1760307	
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	83	1336037	1336037
b For terminated vested participants	17	166988	166988
c For active participants	2	36425	36425
d Total	102	1539450	1539450
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	6.23%	
6 Target normal cost	6	7000	

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.

<div>SIGN HERE</div>	<div>10/14/2015</div> <div>Signature of actuary</div>	<div>14-06566</div> <div>Date</div>
<div>BILL BECK</div> <div>Type or print name of actuary</div>	<div>860-633-5283</div> <div>Most recent enrollment number</div>	
<div>USI CONSULTING GROUP</div> <div>Firm name</div>	<div>860-633-5283</div> <div>Telephone number (including area code)</div>	
<div>95 GLASTONBURY BLVD SUITE 102 GLASTONBURY, CT 06033</div> <div>Address of the firm</div>		

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	182941
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	182941
10 Interest on line 9 using prior year's actual return of <u>9.27</u> %		16959
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		135972
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>6.07</u> %		8254
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		144226
d Portion of (c) to be added to prefunding balance		144226
12 Other reductions in balances due to elections or deemed elections	0	150000
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	194126

Part III Funding Percentages		
14 Funding target attainment percentage	14	101.73 %
15 Adjusted funding target attainment percentage	15	114.34 %
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	80.63 %
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
12/17/2014	124215				
			Totals ▶	18(b)	124215
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	117221
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

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 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	7000	
b Excess assets, if applicable, but not greater than line 31a	31b	7000	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	117221	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	117221	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		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 WARD LEONARD CT, LLC UNION EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 WARD LEONARD CT, LLC	D Employer Identification Number (EIN) 22-3735548	

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)

(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 ☐

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:	IMOWITZ KOENIG & CO. LLP	b EIN:	13-2963250
c Position:	ACCOUNTING FIRM		
d Address:	622 THIRD AVENUE RM 3302 NEW YORK, NY 10017	e Telephone:	212-949-1373

Explanation: WARD LEONARD HAS TRANSFERRED FINANCIAL AUDIT RESPONSIBILITIES TO MARCUM LLP. AS PART OF THE TRANSITION, THE 401(K) AUDIT WAS ALSO ASSIGNED TO MARCUM LLP

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

A Name of plan <u>WARD LEONARD CT, LLC UNION EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>WARD LEONARD CT, LLC</u>	D Employer Identification Number (EIN) <u>22-3735548</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
---------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: SEP INV ACC B DIVERSIFIED BOND FUND

b Name of sponsor of entity listed in (a): FIRST ALLMERICA FINANCIAL LIFE INS

c EIN-PN <u>04-1867050-002</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
---------------------------------------	-------------------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE: SEP INV ACC C MONEY MARKET FUND

b Name of sponsor of entity listed in (a): FIRST ALLMERICA FINANCIAL LIFE INS

c EIN-PN <u>04-1867050-003</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 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>WARD LEONARD CT, LLC UNION EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WARD LEONARD CT, LLC</u>	D Employer Identification Number (EIN) <u>22-3735548</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	187849	2836
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	157622	0
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)	566	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	8692	80
(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)	1121578	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	286935	0

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	1763242	2916

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1763242	2916
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	124215	
(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)		124215
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	8108	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		8108
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	24433	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		24433

		(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		156756

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	145839	
(2) To insurance carriers for the provision of benefits.....	2e(2)	1767216	
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		1913055
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)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	4027	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		4027
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1917082

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-1760326
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: MARCUM LLP

(2) EIN: 11-1986323

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		3000000
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: 0

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>WARD LEONARD CT, LLC UNION EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WARD LEONARD CT, LLC</u>	D Employer Identification Number (EIN) <u>22-3735548</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>13-5581829</u> <u>47-0322111</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>101</u>

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**WARD LEONARD CT LLC
UNION EMPLOYEES' PENSION PLAN**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

DECEMBER 31, 2014 AND 2013

**WARD LEONARD CT LLC
UNION EMPLOYEES' PENSION PLAN**

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Ward Leonard CT LLC
Union Employees' Pension Plan

Report on the Financial Statements

We have audited the accompanying financial statements of the Ward Leonard CT LLC Union Employees' Pension Plan (the Plan), which comprise the statement of net assets available for benefits as of December 31, 2014 (liquidation basis), the statement of net assets available for benefits as of December 31, 2013 (ongoing basis), the related statement of changes in net assets available for benefits for the year ended December 31, 2014 (liquidation basis), and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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



Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial status of the Plan as of December 31, 2014 (liquidation basis) and 2013 (ongoing basis), and the changes in its financial status for the year ended December 31, 2014 (liquidation basis) in accordance with accounting principles generally accepted in the United States of America.

Basis of Accounting

As further discussed in Note 6 to the financial statements, during 2014, the plan administrator approved the termination of the Plan effective September 10, 2014 and the plan was liquidated on February 10, 2015. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting from the ongoing basis used in presenting the 2013 financial statements to the liquidation basis used in presenting the 2014 financial statements. Our opinion is not modified with respect to this matter.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules, *schedule H, line 4(i) – schedule of assets (held at end of year) (liquidation basis)* as of December 31, 2014 and *schedule H, line 4(j) schedule of reportable transactions (liquidation basis)* for the year ended December 31, 2014, together referred to as “supplemental information,” are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental information required by the Department of Labor’s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan’s management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Hartford, CT
October 12, 2015

**WARD LEONARD CT LLC
UNION EMPLOYEES' PENSION PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2014 AND 2013

	<u>2014</u> (liquidation)	<u>2013</u> (ongoing)
Assets		
Investments		
Cash and U.S. treasury money market funds	\$ 2,836	\$ 187,849
Pooled separate accounts	80	8,692
Bond funds	--	821,385
Equity funds	<u>--</u>	<u>587,128</u>
Total Investments	<u>2,916</u>	<u>1,605,054</u>
Receivables		
Accrued interest	--	566
Employer contribution receivable	<u>--</u>	<u>157,622</u>
Total Receivables	<u>--</u>	<u>158,188</u>
Total Assets	<u>2,916</u>	<u>1,763,242</u>
Net Assets Available for Benefits	<u><u>\$ 2,916</u></u>	<u><u>\$ 1,763,242</u></u>

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

**WARD LEONARD CT LLC
UNION EMPLOYEES' PENSION PLAN**

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
(LIQUIDATION BASIS)**

FOR THE YEAR ENDED DECEMBER 31, 2014

Additions

Investment income	
Net appreciation in fair value of investments	\$ 24,433
Dividends	<u>8,108</u>

Total investment income	32,541
-------------------------	--------

Employer contributions	<u>124,215</u>
------------------------	----------------

Total Additions	<u>156,756</u>
------------------------	----------------

Deductions

Payments to insurance carriers for the provision of benefits	1,767,216
Benefits paid to participants	145,839
Administrative fees	<u>4,027</u>

Total Deductions	<u>1,917,082</u>
-------------------------	------------------

Net Decrease	(1,760,326)
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Net Assets Available for Plan Benefits - Beginning	<u>1,763,242</u>
---	------------------

Net Assets Available for Plan Benefits - Ending	<u><u>\$ 2,916</u></u>
--	------------------------

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

**WARD LEONARD CT LLC
UNION EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014 (LIQUIDATION BASIS)

NOTE 1 – DESCRIPTION OF THE PLAN

The following summary of major plan provisions in effect for the Ward Leonard CT LLC Union Employees' Pension Plan (the Plan) is provided for general information purposes only. Participants should refer to the plan agreement for a more complete information.

GENERAL

The Plan is a noncontributory defined benefit plan which covers all union employees of Ward Leonard CT LLC (the Sponsor) who were participants in the Plan on December 31, 2000. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Sponsor is responsible for oversight of the Plan, determines the appropriateness of the Plan's investment offerings and monitors investment performance.

In 2000, the Plan was frozen whereby no additional employees were eligible to become participants and no further benefits accrued for eligible employees after December 31, 2000.

On September 10, 2014, the Plan terminated with a resolution to fully fund and distribute the Plan assets as annuities or lump sum payouts to the Plan participants. All eligible Plan participants became fully vested at this time.

RETIREMENT DATE

A participant's normal retirement date is the first day of the month coincident with or next month following his/her 65th birthday. A participant may retire at an early retirement date and receive an actuarially reduced benefit, provided he/she has at that time attained his/her 55th birthday and has completed at least ten years of credited service.

**WARD LEONARD CT LLC
UNION EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014 (LIQUIDATION BASIS)

NOTE 1 – DESCRIPTION OF THE PLAN (CONTINUED)

NORMAL RETIREMENT BENEFIT

The monthly retirement benefit payable at the normal retirement date is equal to the sum of:

Monthly Benefit per Year of Credited Service During Each Period Below	Production and Maintenance Unit Monthly Benefit	Professional, Technical and Salaried Unit Monthly Benefit
Prior to 1/1/80	\$ 10.50	\$ 12.40
1/1/80 to 12/31/80	9.50	10.90
1/1/81 to 9/21/84	10.50	11.90
9/22/84 to 9/21/85	11.00	11.90
9/22/85 to 9/21/88	14.00	14.90
9/22/88 to 9/21/91	15.50	17.15
9/22/91 to 12/31/00	19.00	17.65

No further benefits accrue after December 31, 2000.

DEATH BENEFITS

Generally, a participant's beneficiary is entitled to a lump-sum cash benefit with credited interest equal to \$75.00 for each year of credited service completed after January 1, 1954 and prior to date of death. In addition, upon death of a vested married participant, the surviving spouse will usually receive 50 percent of the monthly benefit the participant would have received or was receiving payable under the 50 percent contingent annuitant opinion.

FUNDING POLICY

Sponsor contributions to the Plan are determined actuarially, using the entry age normal actuarial cost method, based on a valuation made at the beginning of each plan year. Sponsor contributions amounted to \$124,215 in 2014. The Sponsor's contributions for the year met the minimum funding requirements of ERISA.

**WARD LEONARD CT LLC
UNION EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014 (LIQUIDATION BASIS)

NOTE 1 – DESCRIPTION OF THE PLAN (CONTINUED)

VESTING

Vesting is based upon years of service. A participant is fully vested after five years of credited service. As disclosed in Note 6, on August 12, 2014 the plan sponsor adopted a resolution to terminate the plan, at which time participants became fully vested in their benefits accrued up to that date.

ADMINISTRATIVE EXPENSES

Insurance carrier fees such as asset fees, participant fees for processing benefit payments and multi-account fees are paid by the Plan. All other administrative costs are paid by the Sponsor. Expenses that are paid directly by the Sponsor are excluded from the financial statements. Administrative expenses were \$4,027 in 2014.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The accompanying 2014 financial statements of the Plan have been prepared on the liquidation basis of accounting in accordance with accounting principles generally accepted in the United States of America. Financial statements prepared using the liquidation basis of accounting are required to present relevant information about the Plan's expected resources in liquidation by measuring and presenting assets at the amount of the expected cash proceeds from liquidation and accrue for any costs expended to be incurred as a result of the liquidation. The 2013 financial statements were prepared using the accrual basis of accounting in conjunction with the plan being ongoing.

INVESTMENT VALUATION AND INCOME RECOGNITION

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is determined by Plan management utilizing information provided by Charles Schwab & Co., Inc. and First Allmerica Financial Life Insurance Sponsor, the custodians of the Plan.

**WARD LEONARD CT LLC
UNION EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014 (LIQUIDATION BASIS)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Purchases and sales are recorded on the trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

USE OF ESTIMATES

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

BENEFIT PAYMENTS

Benefit payments to participants are recorded when paid.

SUBSEQUENT EVENTS

Events subsequent to December 31, 2014 have been evaluated through October 12, 2015, the date that the financial statements were available to be issued. Other than the events described below, no other events requiring recognition or disclosure in the financial statements were identified.

NOTE 3 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

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

**WARD LEONARD CT LLC
UNION EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014 (LIQUIDATION BASIS)

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

The actuarial present value of accumulated plan benefits is determined by an independent consulting actuary. USI Consulting Group prepared the valuation at January 1, 2015 and January 1, 2014, respectively. This is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. As the Plan was terminated on September 10, 2014 as further described in Note 6, there were no accumulated plan benefits to be reported as of December 31, 2014 in these financial statements.

Accumulated plan benefits and changes in accumulated plan benefits as of and for the years ended January 1, 2015 and 2014 are as follows:

	January 1,	
	2015	2014
Actuarial present value of accumulated plan benefits:		
Vested benefits		
Participants currently receiving payments	\$ --	\$ 1,271,636
Participants entitled to deferred payment	--	158,401
Other participants	--	34,338
	<u>\$ --</u>	<u>\$ 1,464,375</u>
	January 1,	
	2015	2014
Actuarial present value of accumulated plan benefits at beginning of year	<u>\$ 1,464,375</u>	<u>\$ 1,627,813</u>
Changes during the year attributable to:		
Increase for interest due to the decrease in the discount period	39,129	107,033
Benefits paid	(1,913,055)	(200,932)
Benefits accumulated gains (losses)	409,551	(73,497)
Change in actuarial assumptions	--	3,958
Net decrease during the year	<u>(1,464,375)</u>	<u>(163,438)</u>
Actuarial present value of accumulated plan benefits at end of year	<u>\$ --</u>	<u>\$ 1,464,375</u>

**WARD LEONARD CT LLC
UNION EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014 (LIQUIDATION BASIS)

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

Significant assumptions underlying the actuarial computations as of January 1, 2014 were as follows:

Mortality Basis	IRS 2014 Combined Static Mortality
Normal Retirement	Age 65
Actuarial cost method	Projected Unit Credit Method

The significant assumptions related to the Company's retirement plan as of January 1, 2014 are as follows:

Weighted-average assumptions	
Discount rate	4.00%
Expected return on assets	7.00%
Rate of compensation increase	0.00%

The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2015 and 2014. Had the valuations been performed as of December 31, there would be no material differences.

NOTE 4 – FAIR VALUE MEASUREMENTS

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

- 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.

**WARD LEONARD CT LLC
UNION EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014 (LIQUIDATION BASIS)

NOTE 4 – FAIR VALUE MEASUREMENTS (CONTINUED)

- Level 2: Inputs to the valuation methodology include:
 - o Quoted prices for similar assets or liabilities in active markets
 - o Quoted prices for identical or similar assets or liabilities in inactive markets
 - o Inputs other than quoted prices that are observable for the asset or liability
 - o 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 the methodologies used at December 31, 2014 and 2013.

- *US Treasury money market, bond and mutual funds:* Valued at the NAV of shares held by the Plan at year end.
- *Pooled separate accounts:* Valued at their net asset value (NAV) based on the market value of its underlying investments. The PSA had no unfunded commitments at December 31, 2014 and 2013 and may be redeemed on a daily basis with no redemption restrictions.

**WARD LEONARD CT LLC
UNION EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014 (LIQUIDATION BASIS)

NOTE 4 – 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 and 2013:

	Assets at Fair Value as of December 31, 2014			
	Level 1	Level 2	Level 3	Total
Cash and U.S. treasury				
money market funds	\$ 2,836	\$ --	\$ --	\$ 2,836
Pooled separate accounts	<u>--</u>	<u>80</u>	<u>--</u>	<u>80</u>
	<u>\$ 2,836</u>	<u>\$ 80</u>	<u>\$ --</u>	<u>\$ 2,916</u>

	Assets at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
Cash and U.S. treasury				
money market funds	\$ 187,849	\$ --	\$ --	\$ 187,849
Pooled separate accounts	--	8,692	--	8,692
Bond funds	821,385	--	--	821,385
Mutual funds	<u>587,128</u>	<u>--</u>	<u>--</u>	<u>587,128</u>
	<u>\$ 1,596,362</u>	<u>\$ 8,692</u>	<u>\$ --</u>	<u>\$ 1,605,054</u>

**WARD LEONARD CT LLC
UNION EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014 (LIQUIDATION BASIS)

NOTE 5 – INVESTMENTS

Investments representing greater than 5% of the Plan's net assets available for benefits at December 31, 2014 and 2013, are as follows:

	2014	2013
Schwab U.S. Treasury Money Fund	\$ 2,836	\$ 186,963
Ishares Core Total ETF	*	286,935
Schwab S&P 500 Index Fund	*	174,812
Blackrock Strategic Income Fund	*	122,123
PIMCO Unconstrained Bond Fund	*	119,368
Vanguard Total Intl Stock Market Index Fund	*	113,946
PIMCO All Asset All Authority Class Inst Fund	*	110,783
Goldman Sachs Strategic	*	99,342

* The investment balance does not represent 5% or more of the Plan's net assets available for benefits for the respective Plan year.

NOTE 6 – PLAN TERMINATION

The Sponsor's Board of Directors voted on August 12, 2014 to terminate the Plan with a final termination date of September 10, 2014. In connection with the distribution of Plan assets upon termination, the Plan is to provide active and terminated vested participants with the option to elect a lump sum retirement benefit payment in lieu of an annuity, as defined in the Plan documents. Metropolitan Life Insurance Sponsor and Mutual of Omaha have agreed to terms for group annuity contracts to provide benefits to the retirees and beneficiaries, which cost the Plan \$1,590,906 and \$176,310, respectively.

Participants should consult the Plan document for more complete information relating to guarantees of benefits.

**WARD LEONARD CT LLC
UNION EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014 (LIQUIDATION BASIS)

NOTE 7 – TAX DETERMINATION STATUS

The Internal Revenue Service has determined and informed the Sponsor by a letter dated December 9, 2013, that the Plan and related trust are designed in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter, however the plan administrator believes that the Plan, as amended, is designed and is currently being operated in compliance with the applicable requirements of the IRC. Accordingly, no provision for income taxes has been recorded in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the taxing authorities. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014 and 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions, however there are currently no audits for any tax periods in progress.

NOTE 8 – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for plan benefits.

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

**WARD LEONARD CT LLC
UNION EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014 (LIQUIDATION BASIS)

NOTE 9 – RELATED PARTY TRANSACTIONS

Certain investments are held with Charles Schwab & Co., Inc. and First Allmerica Financial Life Insurance Sponsor, the custodians as defined by the Plan and, therefore, these transactions qualify as party-in-interest. Administrative fees paid by the Plan for investment management services, processing benefit transactions and record keeping services amounted to \$4,027 in 2014.

**WARD LEONARD CT LLC
UNION EMPLOYEES' PENSION PLAN**

**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(LIQUIDATION BASIS)**

DECEMBER 31, 2014

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
Pooled Separate Accounts				
* First Allmerica Financial Life Insurance Company				
	Van VIF Money Market	0.88 units	\$ 18	\$ 18
	Van Total Bond Market Index	11.57 units	62	62
Cash and U.S. Treasury Money Market Funds				
* Charles Schwab & Co., Inc.				
	Schwab U.S. Treasury Money Fund	2,836 units	2,836	<u>2,836</u>
				<u>\$ 2,916</u>

* Party-in-interest as defined by ERISA.

See independent auditors' report.

WARD LEONARD CT LLC UNION EMPLOYEES' PENSION PLAN

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (LIQUIDATION BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2014

EIN: 22-3735548 P/N: 002

(a) Identity of Party Involved	(b) Description of Asset (including interest rate and maturity in case of loan)	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
<u>Category (i) - Single transaction in excess of 5 Percent of Plan assets</u>						
* Charles Schwab & Co., Inc.	Blackrock Strategic Income Fund (11,112 units)	\$ --	\$ 114,543	\$ 112,151	\$ 114,543	\$ 2,392
* Charles Schwab & Co., Inc.	Goldman Sachs Strategic Income Fund (9,647 units)	--	102,131	101,361	102,131	770
* Charles Schwab & Co., Inc.	PIMCO All Asset All Authority Class Inst Fund (11,655 units)	--	118,735	121,939	118,735	(3,204)
* Charles Schwab & Co., Inc.	PIMCO Unconstrained Bond Fund (10,226 units)	--	114,710	119,205	114,710	(4,495)
* Charles Schwab & Co., Inc.	Schwab S&P 500 Index Fund (4,744 units)	--	140,290	89,476	140,290	50,814
* Charles Schwab & Co., Inc.	Vanguard Total Intl Stock Market Index Fund (5,726 units)	--	97,377	82,074	97,377	15,303
<u>Category (iii) - Series of transactions in excess of 5 Percent of Plan assets</u>						
* Charles Schwab & Co., Inc.	Blackrock Strategic Income Fund (12,020 units)	--	123,833	121,311	123,833	2,522
* Charles Schwab & Co., Inc.	Goldman Sachs Strategic Income Fund (9,647 units)	--	102,131	101,361	102,131	770
* Charles Schwab & Co., Inc.	Goldman Sachs Strategic Income Fund (327 units)	3,520	--	3,520	3,520	--
* Charles Schwab & Co., Inc.	PIMCO All Asset All Authority Class Inst Fund (11,933 units)	--	121,485	124,817	121,485	(3,332)
* Charles Schwab & Co., Inc.	PIMCO All Asset All Authority Class Inst Fund (742 units)	7,320	--	7,320	7,320	--
* Charles Schwab & Co., Inc.	PIMCO Unconstrained Bond Fund (10,764 units)	--	120,690	125,475	120,690	(4,785)
* Charles Schwab & Co., Inc.	Schwab S&P 500 Index Fund (6,059 units)	--	178,090	113,072	178,090	65,018
* Charles Schwab & Co., Inc.	Vanguard Total Intl Stock Market Index Fund (6,803 units)	--	115,137	97,389	115,137	17,748

* Party-in-interest as defined by ERISA

Note: Reportable transactions, for the purpose of this schedule, are:

- (i) Any single transaction within the plan year, with respect to any plan asset, in excess of 5% of the fair value of plan assets as of the beginning of the year.
- (ii) Series of transactions within the plan year with, or in conjunction with, the same person, involving property other than securities, that amount in the aggregate to more than 5% of the fair value of plan assets as of the beginning of the plan year.
- (iii) Series of transactions with the plan year with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the fair value of the plan assets at the beginning of the plan year.
- (iv) Any "securities" transaction within the plan year with or in conjunction with a person, if any prior or subsequent "securities" transaction occurred with that same "person" in the amount in excess of 5% of the fair value of plan assets at the beginning of the plan year.

There were no category (ii) or (iv) reportable transactions.

"Lease Rental" and "Expenses Incurred with Transaction" columns were not applicable.

See independent auditors' report.

WARD LEONARD ELECTRIC COMPANY INC.UNION EMPLOYEES' PENSION PLAN

EIN/PN:22-3735548/002 SCHEDULE SB,LINE 26-SCHEDULE OF ACTIVE PARTICIPANTS

Age and Service Distribution as of January 1, 2014

Attained Age	Years of Credited Service																			
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 and up	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0		0		0		0	
25 to 29	0		0		0		0		0		0		0		0		0		0	
30 to 34	0		0		0		0		0		0		0		0		0		0	
35 to 39	0		0		0		0		0		0		0		0		0		0	
40 to 44	0		0		0		0		0		0		0		0		0		0	
45 to 49	0		0		0		0		0		0		0		0		0		0	
50 to 54	0		0		0		0		0		0		0		0		0		0	
55 to 59	0		0		0		0		0		0		0		1		0		0	
60 to 64	0		0		0		0		0		0		0		0		0		0	
65 to 69	0		0		0		0		0		0		1		0		0		0	
70 & up	0		0		0		0		0		0		0		0		0		0	

**NICHOLS WIRE, INCORPORATED PENSION PLAN FOR
FLORENCE UNION HOURLY EMPLOYEES**

SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS

In accordance with the Pension Protection Act of 2006 (PPA), the annual cost is equal to the target normal cost plus the shortfall amortization charge minus any prefunding and carryover balances.

ACTUARIAL ASSUMPTIONS

Mortality (as mandated by PPA 2006)

Non-disabled – IRS 2014 Combined Static Mortality

Disabled – IRS 2014 Combined Static Mortality

Interest Rate (as mandated by PPA 2006 and modified by MAP-21 and HATFA)

Liabilities are valued using the 3 segment rates based on the 24-month average of the corporate bond yield curve published by the Secretary of the Treasury for the applicable month of January 2014.

Segment 1 (0 to 5 years)	1.25%
Segment 2 (6 to 20 years)	4.06%
Segment 3 (20+ years)	5.08%

Adjusted 24-month Segment Rates Using 25- Year Average Segment Rate Corridors (90%/110%) Under MAP-21 and HATFA for Plan Year Beginning in 2014:

Segment 1 (0 to 5 years)	4.99%
Segment 2 (6 to 20 years)	6.32%
Segment 3 (20+ years)	6.99%

**NICHOLS WIRE, INCORPORATED PENSION PLAN FOR
FLORENCE UNION HOURLY EMPLOYEES**

**SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS
(continued)**

ACTUARIAL ASSUMPTIONS (continued)

Additional Assumptions

Credit Balances – Excess contributions for the 2013 plan year in the amount of \$0 were elected to be added to the prefunding balance.

The voluntary reduction of the funding standard carryover balance was \$0.

The voluntary reduction of the funding prefunding balance was \$0.

Salary Projection – 0.00% per annum

Retirement Age – 63

Cost of Living Increase – 0.00%

Expense Load – \$22,500

Social Security Wage Base Increases – 0.00% per annum

Lump Sums – 0% of the population are assumed to take a lump sum

Withdrawal Rates – N/A (no active participants)

Disability Rates – None

Pre-retirement Decrement Rates

<u>Age</u>	<u>Mortality</u>	
	<u>Male</u>	<u>Female</u>
20	0.020%	0.012%
25	0.028%	0.014%
30	0.038%	0.020%
35	0.067%	0.035%
40	0.086%	0.046%
45	0.105%	0.070%
50	0.137%	0.105%
55	0.219%	0.219%
60	0.463%	0.448%

ASSET VALUATION

Current market value of plan assets as reported by the trustee, plus accrued contributions.

WARD LEONARD CO., INC
UNION EMPLOYEES PENSION PLAN
EIN/PN: 22-3735548/002

SCHEDULE SB, LINE 22-DESCRIPTION OF AVERAGE WEIGHTED RETIREMENT AGE
1/1/2014 VALUATION

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

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 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 Ward Leonard CT, LLC Union Employees' Pension Plan	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Ward Leonard CT, LLC	D Employer Identification Number (EIN) 22-3735548	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500		

Part I Basic Information			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2014</u>			
2 Assets:			
a Market value	2a	1,760,307	
b Actuarial value	2b	1,760,307	
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	83	1,336,037	1,336,037
b For terminated vested participants	17	166,988	166,988
c For active participants	2	36,425	36,425
d Total	102	1,539,450	1,539,450
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	6.23%	
6 Target normal cost	6	7,000	

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	<u>10/14/2015</u> Date
<u>Bill Beck</u> Type or print name of actuary		<u>14-06566</u> Most recent enrollment number
<u>USI Consulting Group</u> Firm name		<u>(860) 633-5283</u> Telephone number (including area code)
<u>95 Glastonbury Blvd</u> <u>Suite 102</u> <u>Glastonbury CT 06033</u> Address of the firm		

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

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	182,941
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	182,941
10 Interest on line 9 using prior year's actual return of <u>9.27%</u>		16959
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		135972
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>6.0%</u>		8254
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		144226
d Portion of (c) to be added to prefunding balance		144226
12 Other reductions in balances due to elections or deemed elections	0	150000
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	194126

Part III Funding Percentages

14 Funding target attainment percentage	14	101.73 %
15 Adjusted funding target attainment percentage	15	114.34 %
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	80.63 %
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
12/17/2014	124,215				
Totals ▶			18(b)	124,215	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 117,221
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
(3) 3rd	(4) 4th

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

21 Discount rate:			
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)		31a	7,000
b Excess assets, if applicable, but not greater than line 31a		31b	7,000
32 Amortization installments:		Outstanding Balance Installment	
a Net shortfall amortization installment		0	0
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)		34	0
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)		36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)		37	117,221
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	117,221
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

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

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

**NICHOLS WIRE, INCORPORATED PENSION PLAN FOR
FLORENCE UNION HOURLY EMPLOYEES**

SUMMARY OF PLAN PROVISIONS

<u>Effective Date</u>	May 1, 1983
<u>Plan Year Beginning</u>	January 1, 2014
<u>Eligibility</u>	
Requirements	No minimum age. Completion of 0 Years of Service.
Eligible Class	Union Employees of Nichols Wire, Inc.
Entry Date	1 st day of month coinciding with or next following the date requirements are met. No employees are allowed to participate on or after the Freeze Date.
<u>Freeze Date</u>	August 21, 2010
<u>Normal Retirement Date</u>	The first day of the month coinciding with or next following attainment of age 65.
<u>Normal Retirement Benefit</u>	<p><u>Effective August 21, 2010, all benefits were frozen</u> based a formula of \$28 monthly times Years of Service as of the freeze date, minus, if applicable, the Conalco Plan benefit.</p> <p>Effective April 1, 2007, \$28 monthly times Years of Service minus, if applicable, Conalco Plan benefit.</p> <p>Effective April 1, 2006, \$26 monthly times Years of Service minus, if applicable, Conalco Plan benefit.</p> <p>Effective April 1, 2004, \$24 monthly times Years of Service minus, if applicable, Conalco Plan benefit.</p> <p>Maximum Annual Benefit: \$200,000 as adjusted per IRC Sec. 415 for retirement age other than social security retirement age and straight life annuity form.</p>
<u>Years of Service</u>	Based on elapsed time, measured in completed years and months. Service for the Normal Retirement Benefit does not accrue after the Freeze Date.
<u>Normal Form of Benefit</u>	For unmarried participants, the normal form of payment of benefits is as a single Life Annuity. For married participants, the normal form is a reduced 50% Joint and Survivor annuity.
<u>Optional Forms of Benefit</u>	Actuarially reduced 50%-, 75%-, or 100% Joint & Survivor Annuity for participants with an eligible spouse, Actuarially equivalent Life Annuity with 10-Years Certain, or Actuarially equivalent Life Annuity.
<u>Optional Forms of Benefit</u>	Actuarial Equivalence (for options other than lump sum payments): UP 1984 table without any adjustments and an interest rate equal to 75% of the weekly average yield on U.S. Treasury Securities, adjusted to a constant maturity of 30 years, as in effect on the first day of such Plan Year.
<u>Conversion Factors</u>	Lump Sum Actuarial Equivalence: Applicable Section 417(e) mortality table and transitional segment rates in effect for the second month immediately preceding the month during which the distribution occurs.

**NICHOLS WIRE, INCORPORATED PENSION PLAN FOR
FLORENCE UNION HOURLY EMPLOYEES**

**SUMMARY OF PLAN PROVISIONS
(continued)**

Early Retirement Benefit

Eligibility

Minimum Age 55
Minimum Service 20 Years

Benefit

The amount of benefit is equal to the Normal Retirement Benefit accrued to Early Retirement, reduced by .4% for each monthly by which Early Retirement precedes Normal Retirement.

**Pre-Retirement Spouse's
Benefit**

Any member who is vested and married will receive a benefit equal to the vested pension benefit accrued to the date of death, payable as a 50% Joint and Survivor annuity to the employee's spouse. Payment may begin as early as the employee's Early Retirement Date, in a reduced amount.

Vested Termination Benefit

Upon termination after 5 Years of Service, 100% of the accrued benefit deferred to Normal Retirement Date. As of the Freeze Date, all Participants are 100% vested in their accrued benefit.

WARD LEONARD CO., INC
UNION EMPLOYEES PENSION PLAN
EIN/PN: 22-3735548/002

SCHEDULE SB, LINE 22-DESCRIPTION OF AVERAGE WEIGHTED RETIREMENT AGE
1/1/2014 VALUATION

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

**NICHOLS WIRE, INCORPORATED PENSION PLAN FOR
FLORENCE UNION HOURLY EMPLOYEES**

SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS

In accordance with the Pension Protection Act of 2006 (PPA), the annual cost is equal to the target normal cost plus the shortfall amortization charge minus any prefunding and carryover balances.

ACTUARIAL ASSUMPTIONS

Mortality (as mandated by PPA 2006)

Non-disabled – IRS 2014 Combined Static Mortality

Disabled – IRS 2014 Combined Static Mortality

Interest Rate (as mandated by PPA 2006 and modified by MAP-21 and HATFA)

Liabilities are valued using the 3 segment rates based on the 24-month average of the corporate bond yield curve published by the Secretary of the Treasury for the applicable month of January 2014.

Segment 1 (0 to 5 years)	1.25%
Segment 2 (6 to 20 years)	4.06%
Segment 3 (20+ years)	5.08%

Adjusted 24-month Segment Rates Using 25- Year Average Segment Rate Corridors (90%/110%) Under MAP-21 and HATFA for Plan Year Beginning in 2014:

Segment 1 (0 to 5 years)	4.99%
Segment 2 (6 to 20 years)	6.32%
Segment 3 (20+ years)	6.99%

**NICHOLS WIRE, INCORPORATED PENSION PLAN FOR
FLORENCE UNION HOURLY EMPLOYEES**

**SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS
(continued)**

ACTUARIAL ASSUMPTIONS (continued)

Additional Assumptions

Credit Balances – Excess contributions for the 2013 plan year in the amount of \$0 were elected to be added to the prefunding balance.

The voluntary reduction of the funding standard carryover balance was \$0.

The voluntary reduction of the funding prefunding balance was \$0.

Salary Projection – 0.00% per annum

Retirement Age – 63

Cost of Living Increase – 0.00%

Expense Load – \$22,500

Social Security Wage Base Increases – 0.00% per annum

Lump Sums – 0% of the population are assumed to take a lump sum

Withdrawal Rates – N/A (no active participants)

Disability Rates – None

Pre-retirement Decrement Rates

<u>Age</u>	<u>Mortality</u>	
	<u>Male</u>	<u>Female</u>
20	0.020%	0.012%
25	0.028%	0.014%
30	0.038%	0.020%
35	0.067%	0.035%
40	0.086%	0.046%
45	0.105%	0.070%
50	0.137%	0.105%
55	0.219%	0.219%
60	0.463%	0.448%

ASSET VALUATION

Current market value of plan assets as reported by the trustee, plus accrued contributions.

WARD LEONARD ELECTRIC COMPANY INC.UNION EMPLOYEES' PENSION PLAN

EIN/PN:22-3735548/002 SCHEDULE SB, LINE 26-SCHEDULE OF ACTIVE PARTICIPANTS

Age and Service Distribution as of January 1, 2014

Years of Credited Service

Attained Age	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 and up	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0		0		0		0	
25 to 29	0		0		0		0		0		0		0		0		0		0	
30 to 34	0		0		0		0		0		0		0		0		0		0	
35 to 39	0		0		0		0		0		0		0		0		0		0	
40 to 44	0		0		0		0		0		0		0		0		0		0	
45 to 49	0		0		0		0		0		0		0		0		0		0	
50 to 54	0		0		0		0		0		0		0		0		0		0	
55 to 59	0		0		0		0		0		0		0		1		0		0	
60 to 64	0		0		0		0		0		0		0		0		0		0	
65 to 69	0		0		0		0		0		0		1		0		0		0	
70 & up	0		0		0		0		0		0		0		0		0		0	

WARD LEONARD CT LLC UNION EMPLOYEES' PENSION PLAN

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS (LIQUIDATION BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2014

EIN: 22-3735548 P/N: 002

(a) Identity of Party Involved	(b) Description of Asset (including interest rate and maturity in case of loan)	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
<u>Category (i) - Single transaction in excess of 5 Percent of Plan assets</u>						
* Charles Schwab & Co., Inc.	Blackrock Strategic Income Fund (11,112 units)	\$ --	\$ 114,543	\$ 112,151	\$ 114,543	\$ 2,392
* Charles Schwab & Co., Inc.	Goldman Sachs Strategic Income Fund (9,647 units)	--	102,131	101,361	102,131	770
* Charles Schwab & Co., Inc.	PIMCO All Asset All Authority Class Inst Fund (11,655 units)	--	118,735	121,939	118,735	(3,204)
* Charles Schwab & Co., Inc.	PIMCO Unconstrained Bond Fund (10,226 units)	--	114,710	119,205	114,710	(4,495)
* Charles Schwab & Co., Inc.	Schwab S&P 500 Index Fund (4,744 units)	--	140,290	89,476	140,290	50,814
* Charles Schwab & Co., Inc.	Vanguard Total Intl Stock Market Index Fund (5,726 units)	--	97,377	82,074	97,377	15,303
<u>Category (iii) - Series of transactions in excess of 5 Percent of Plan assets</u>						
* Charles Schwab & Co., Inc.	Blackrock Strategic Income Fund (12,020 units)	--	123,833	121,311	123,833	2,522
* Charles Schwab & Co., Inc.	Goldman Sachs Strategic Income Fund (9,647 units)	--	102,131	101,361	102,131	770
* Charles Schwab & Co., Inc.	Goldman Sachs Strategic Income Fund (327 units)	3,520	--	3,520	3,520	--
* Charles Schwab & Co., Inc.	PIMCO All Asset All Authority Class Inst Fund (11,933 units)	--	121,485	124,817	121,485	(3,332)
* Charles Schwab & Co., Inc.	PIMCO All Asset All Authority Class Inst Fund (742 units)	7,320	--	7,320	7,320	--
* Charles Schwab & Co., Inc.	PIMCO Unconstrained Bond Fund (10,764 units)	--	120,690	125,475	120,690	(4,785)
* Charles Schwab & Co., Inc.	Schwab S&P 500 Index Fund (6,059 units)	--	178,090	113,072	178,090	65,018
* Charles Schwab & Co., Inc.	Vanguard Total Intl Stock Market Index Fund (6,803 units)	--	115,137	97,389	115,137	17,748

* Party-in-interest as defined by ERISA

Note: Reportable transactions, for the purpose of this schedule, are:

- (i) Any single transaction within the plan year, with respect to any plan asset, in excess of 5% of the fair value of plan assets as of the beginning of the year.
- (ii) Series of transactions within the plan year with, or in conjunction with, the same person, involving property other than securities, that amount in the aggregate to more than 5% of the fair value of plan assets as of the beginning of the plan year.
- (iii) Series of transactions with the plan year with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the fair value of the plan assets at the beginning of the plan year.
- (iv) Any "securities" transaction within the plan year with or in conjunction with a person, if any prior or subsequent "securities" transaction occurred with that same "person" in the amount in excess of 5% of the fair value of plan assets at the beginning of the plan year.

There were no category (ii) or (iv) reportable transactions.

"Lease Rental" and "Expenses Incurred with Transaction" columns were not applicable.

See independent auditors' report.

**NICHOLS WIRE, INCORPORATED PENSION PLAN FOR
FLORENCE UNION HOURLY EMPLOYEES**

SUMMARY OF PLAN PROVISIONS

<u>Effective Date</u>	May 1, 1983
<u>Plan Year Beginning</u>	January 1, 2014
<u>Eligibility</u>	
Requirements	No minimum age. Completion of 0 Years of Service.
Eligible Class	Union Employees of Nichols Wire, Inc.
Entry Date	1 st day of month coinciding with or next following the date requirements are met. No employees are allowed to participate on or after the Freeze Date.
<u>Freeze Date</u>	August 21, 2010
<u>Normal Retirement Date</u>	The first day of the month coinciding with or next following attainment of age 65.
<u>Normal Retirement Benefit</u>	<p><u>Effective August 21, 2010, all benefits were frozen</u> based a formula of \$28 monthly times Years of Service as of the freeze date, minus, if applicable, the Conalco Plan benefit.</p> <p>Effective April 1, 2007, \$28 monthly times Years of Service minus, if applicable, Conalco Plan benefit.</p> <p>Effective April 1, 2006, \$26 monthly times Years of Service minus, if applicable, Conalco Plan benefit.</p> <p>Effective April 1, 2004, \$24 monthly times Years of Service minus, if applicable, Conalco Plan benefit.</p> <p>Maximum Annual Benefit: \$200,000 as adjusted per IRC Sec. 415 for retirement age other than social security retirement age and straight life annuity form.</p>
<u>Years of Service</u>	Based on elapsed time, measured in completed years and months. Service for the Normal Retirement Benefit does not accrue after the Freeze Date.
<u>Normal Form of Benefit</u>	For unmarried participants, the normal form of payment of benefits is as a single Life Annuity. For married participants, the normal form is a reduced 50% Joint and Survivor annuity.
<u>Optional Forms of Benefit</u>	Actuarially reduced 50%-, 75%-, or 100% Joint & Survivor Annuity for participants with an eligible spouse, Actuarially equivalent Life Annuity with 10-Years Certain, or Actuarially equivalent Life Annuity.
<u>Optional Forms of Benefit</u> <u>Conversion Factors</u>	<p>Actuarial Equivalence (for options other than lump sum payments): UP 1984 table without any adjustments and an interest rate equal to 75% of the weekly average yield on U.S. Treasury Securities, adjusted to a constant maturity of 30 years, as in effect on the first day of such Plan Year.</p> <p>Lump Sum Actuarial Equivalence: Applicable Section 417(e) mortality table and transitional segment rates in effect for the second month immediately preceding the month during which the distribution occurs.</p>

**NICHOLS WIRE, INCORPORATED PENSION PLAN FOR
FLORENCE UNION HOURLY EMPLOYEES**

**SUMMARY OF PLAN PROVISIONS
(continued)**

Early Retirement Benefit

Eligibility

Minimum Age 55
Minimum Service 20 Years

Benefit

The amount of benefit is equal to the Normal Retirement Benefit accrued to Early Retirement, reduced by .4% for each monthly by which Early Retirement precedes Normal Retirement.

**Pre-Retirement Spouse's
Benefit**

Any member who is vested and married will receive a benefit equal to the vested pension benefit accrued to the date of death, payable as a 50% Joint and Survivor annuity to the employee's spouse. Payment may begin as early as the employee's Early Retirement Date, in a reduced amount.

Vested Termination Benefit

Upon termination after 5 Years of Service, 100% of the accrued benefit deferred to Normal Retirement Date. As of the Freeze Date, all Participants are 100% vested in their accrued benefit.

**WARD LEONARD CT LLC
UNION EMPLOYEES' PENSION PLAN**

**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(LIQUIDATION BASIS)**

DECEMBER 31, 2014

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
Pooled Separate Accounts				
* First Allmerica Financial Life Insurance Company				
	Van VIF Money Market	0.88 units	\$ 18	\$ 18
	Van Total Bond Market Index	11.57 units	62	62
Cash and U.S. Treasury Money Market Funds				
* Charles Schwab & Co., Inc.				
	Schwab U.S. Treasury Money Fund	2,836 units	2,836	<u>2,836</u>
				<u>\$ 2,916</u>

* Party-in-interest as defined by ERISA.

See independent auditors' report.