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| 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: | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or <input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) _____ |
| B This return/report is: | <input checked="" type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report; <input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months). |
| C If the plan is a collectively-bargained plan, check here. | <input type="checkbox"/> |
| D Check box if filing under: | <input type="checkbox"/> Form 5558; <input checked="" type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program; <input type="checkbox"/> special extension (enter description) |

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|--|---|--|------------|---|--|---|--|--|--|---|--|
| Part II | Basic Plan Information—enter all requested information | | | | | | | | | | |
| 1a Name of plan <u>M M USA 401(K) PLAN</u> 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>MURAKAMI MANUFACTURING USA INC.</u> <u>MURAKAMI MANUFACTURING USA, INC.</u> <u>575 WATER TOWER BYPASS</u> <u>CAMPBELLSVILLE, KY 42718</u> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>08/01/2001</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>61-1373925</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>270-469-3939</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>336300</u></td> </tr> </table> | 1b Three-digit plan number (PN) ▶ | <u>001</u> | 1c Effective date of plan <u>08/01/2001</u> | | 2b Employer Identification Number (EIN) <u>61-1373925</u> | | 2c Plan Sponsor's telephone number <u>270-469-3939</u> | | 2d Business code (see instructions) <u>336300</u> | |
| 1b Three-digit plan number (PN) ▶ | <u>001</u> | | | | | | | | | | |
| 1c Effective date of plan <u>08/01/2001</u> | | | | | | | | | | | |
| 2b Employer Identification Number (EIN) <u>61-1373925</u> | | | | | | | | | | | |
| 2c Plan Sponsor's telephone number <u>270-469-3939</u> | | | | | | | | | | | |
| 2d Business code (see instructions) <u>336300</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. | 10/15/2015 | ANGELA MILLER |
| | Signature of plan administrator | Date | Enter name of individual signing as plan administrator |
| SIGN HERE | Filed with authorized/valid electronic signature. | 10/15/2015 | ANGELA MILLER |
| | 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) |

| | |
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| 3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor | 3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div> |
| 4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name | 4b EIN 4c PN |
| 5 Total number of participants at the beginning of the plan year | 5 449 |
| 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) 418 |
| a(2) Total number of active participants at the end of the plan year | 6a(2) 455 |
| b Retired or separated participants receiving benefits | 6b 0 |
| c Other retired or separated participants entitled to future benefits..... | 6c 28 |
| d Subtotal. Add lines 6a(2) , 6b , and 6c | 6d 483 |
| e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | 6e 0 |
| f Total. Add lines 6d and 6e | 6f 483 |
| g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | 6g 121 |
| h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested..... | 6h 3 |
| 7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)..... | 7 |
| 8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D 3F | |
| b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions: | |
| 9a Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor | 9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor |
| 10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions) | |
| a Pension Schedules (1) <input checked="" type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input type="checkbox"/> A (Insurance Information) (4) <input checked="" type="checkbox"/> C (Service Provider Information) (5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> 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 _____

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

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

| | |
|---|--|
| A Name of plan <u>M M USA 401(K) PLAN</u> | B Three-digit plan number (PN) <u>001</u> |
| C Plan sponsor's name as shown on line 2a of Form 5500 <u>MURAKAMI MANUFACTURING USA INC.</u> | D Employer Identification Number (EIN) <u>61-1373925</u> |

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
ALLIANZ GLOBAL INVESTORS DISTRIBUTO 1345 AVENUE OF THE AMERICAS
NEW YORK, NY 10105

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
AMERICAN CENTURY INVESTMENT SERVICE

44-0640487

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY DISTRIBUTORS CORP. 500 SALEM STREET
MAIL ZONE O3N
SMITHFIELD, RI 02917

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FRED ALGER & COMPANY, INCORPORATED

13-2510833

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

INVESCO DISTRIBUTORS, INC.

74-1894784

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

MFS FUND DISTRIBUTORS, INC.

04-2747644

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

NYLIFE DISTRIBUTORS, LLS

169 LACKAWANNA AVENUE
PARSIPPANY, NJ 07054

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

PHOENIX - VIRTUS

56 PROSPECT STREET
PO BOX 150480
HARTFORD, CT 06115

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

T. ROWE PRICE

100 EAST PRATT STREET
BALTIMORE, MD 21202

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

VICTORY CAPITAL MANAGEMENT

13-2700161

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

(b) Enter name and EIN or address of person who provided you 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)

ADP, LLC

13-3036745

| (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? |
|------------------------|---|--|--|--|---|--|
| 37 50 15 64 | RECORD KEEPER | 2125 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | 0 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |

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

STATE STREET CORPORATION

04-1867445

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 21 99 | DIRECTED TRUSTEE/CUSTODIA | 0 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | 500 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |

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

ADP BROKER-DEALER

22-3319984

| (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? |
|------------------------|---|--|--|--|---|--|
| 60 59 63 49 99 | RECORD KEEPER | 0 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | 0 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> |

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 <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | | Yes <input type="checkbox"/> No <input type="checkbox"/> |

(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 <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | | Yes <input type="checkbox"/> No <input type="checkbox"/> |

(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 <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | | Yes <input type="checkbox"/> No <input type="checkbox"/> |

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 |
|---|--|---|
| ADP BROKER-DEALER | 63 60 59 | 0 |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| ALLIANZ GLOBAL INVESTORS DISTRIBUTO 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00200 OF AVERAGE DAILY ASSETS | |
| (a) Enter service provider name as it appears on line 2 | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation |
| ADP BROKER-DEALER | 63 60 59 | 0 |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| AMERICAN CENTURY INVESTMENT SERRVIC 44-0640487 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00350 OF AVERAGE DAILY ASSETS | |
| (a) Enter service provider name as it appears on line 2 | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation |
| ADP BROKER-DEALER | 63 60 59 | 0 |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| FIDELITY DISTRIBUTORS CORP. 500 SALEM STREET MAIL ZONE O3N SMITHFIELD, RI 02917 | ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS | |

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 |
|---|--|--|
| ADP BROKER-DEALER | 60 59 | 0 |
| (d) Enter name and EIN (address) of source of indirect compensation FRED ALGER & COMPANY, INCORPORATED 13-2510833 | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS | |
| (a) Enter service provider name as it appears on line 2 ADP BROKER-DEALER | (b) Service Codes (see instructions) 63 60 59 99 | (c) Enter amount of indirect compensation 0 |
| (d) Enter name and EIN (address) of source of indirect compensation INVESTCO DISTRIBUTORS, INC. 74-1894784 | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00780 OF AVERAGE DAILY ASSETS | |
| (a) Enter service provider name as it appears on line 2 ADP BROKER-DEALER | (b) Service Codes (see instructions) 63 60 59 | (c) Enter amount of indirect compensation 0 |
| (d) Enter name and EIN (address) of source of indirect compensation MFS FUND DISTRIBUTORS, INC. 04-2747644 | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00150 OF AVERAGE DAILY ASSETS | |

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 |
|---|---|--|
| ADP BROKER-DEALER | 63 60 59 | 0 |
| (d) Enter name and EIN (address) of source of indirect compensation | | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| NYLIFE DISTRIBUTORS, LLC | 169 LACKAWANNA AVENUE PARSIPPANY, NJ 07054 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |
| (a) Enter service provider name as it appears on line 2 | | (c) Enter amount of indirect compensation |
| ADP BROKER-DEALER | 63 60 59 | 0 |
| (d) Enter name and EIN (address) of source of indirect compensation | | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| PHOENIX - VIRTUS | 56 PROSPECT STREET PO BOX 150480 HARTFORD, CT 06115 | ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS |
| (a) Enter service provider name as it appears on line 2 | | (c) Enter amount of indirect compensation |
| ADP BROKER-DEALER | 99 | 0 |
| (d) Enter name and EIN (address) of source of indirect compensation | | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| STATE STREET CORPORATION | 04-1867445 | ANNUAL RATE 0.00870 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00670 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00630 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00750 OF AVERAGE DAILY ASSETS |

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 |
|---|---|---|
| ADP BROKER-DEALER | 63 60 59 | 0 |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</p> <p>T. ROWE PRICE 100 EAST PRATT STREET BALTIMORE, MD 21202</p> </div> <div style="width: 40%;"> <p style="text-align: center;">(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00150 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00150 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS</p> </div> </div> | | |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p style="text-align: center;">(a) Enter service provider name as it appears on line 2</p> <p>ADP BROKER-DEALER</p> </div> <div style="width: 20%;"> <p style="text-align: center;">(b) Service Codes (see instructions)</p> <p>63 60 59</p> </div> <div style="width: 20%;"> <p style="text-align: center;">(c) Enter amount of indirect compensation</p> <p style="text-align: right;">0</p> </div> </div> | | |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</p> <p>VICTORY CAPITAL MANAGEMENT</p> <p>13-2700161</p> </div> <div style="width: 40%;"> <p style="text-align: center;">(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>ANNUAL RATE 0.0025 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.0025 OF AVERAGE DAILY ASSETS</p> </div> </div> | | |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p style="text-align: center;">(a) Enter service provider name as it appears on line 2</p> </div> <div style="width: 20%;"> <p style="text-align: center;">(b) Service Codes (see instructions)</p> </div> <div style="width: 20%;"> <p style="text-align: center;">(c) Enter amount of indirect compensation</p> </div> </div> | | |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</p> </div> <div style="width: 40%;"> <p style="text-align: center;">(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> </div> </div> | | |

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 |
|--|-------------------------------|---|
| | | |
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| | | |
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| | | |
| | | |

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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|---|--|--|
| 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 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 M M USA 401(K) PLAN | B Three-digit plan number (PN) ► | 001 |
| | | |
| C Plan or DFE sponsor's name as shown on line 2a of Form 5500 MURAKAMI MANUFACTURING USA INC. | D Employer Identification Number (EIN) 61-1373925 | |

| | |
|---------------|--|
| 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: INVESCO STABLE ASSET | | |
| b Name of sponsor of entity listed in (a): INVESCO STABLE ASSET | | |
| c EIN-PN 27-3884161-001 | d Entity code C | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 96442 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA INTL IDX SECLEND SER VIII | | |
| b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST CO | | |
| c EIN-PN 90-0337987-336 | d Entity code C | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15083 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSS SC IDX VIII | | |
| b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST CO | | |
| c EIN-PN 90-0337987-340 | d Entity code C | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 28506 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA S & P 500 IDX IX | | |
| b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST CO | | |
| c EIN-PN 90-0337987-344 | d Entity code C | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4416 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA S & P MD CP IDX NL J | | |
| b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST CO | | |
| c EIN-PN 90-0337987-347 | d Entity code C | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 47254 |
| 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)**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)**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>M M USA 401(K) PLAN</u> | | B Three-digit plan number (PN) ► <u>001</u> |
| C Plan sponsor's name as shown on line 2a of Form 5500 <u>MURAKAMI MANUFACTURING USA INC.</u> | | D Employer Identification Number (EIN) <u>61-1373925</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 | | |
| b Receivables (less allowance for doubtful accounts): | | | |
| (1) Employer contributions..... | 1b(1) | | |
| (2) Participant contributions | 1b(2) | | |
| (3) Other..... | 1b(3) | | |
| c General investments: | | | |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit)..... | 1c(1) | | |
| (2) U.S. Government securities | 1c(2) | | |
| (3) Corporate debt instruments (other than employer securities): | | | |
| (A) Preferred | 1c(3)(A) | | |
| (B) All other | 1c(3)(B) | | |
| (4) Corporate stocks (other than employer securities): | | | |
| (A) Preferred | 1c(4)(A) | | |
| (B) Common..... | 1c(4)(B) | | |
| (5) Partnership/joint venture interests | 1c(5) | | |
| (6) Real estate (other than employer real property)..... | 1c(6) | | |
| (7) Loans (other than to participants) | 1c(7) | | |
| (8) Participant loans..... | 1c(8) | 45534 | 78541 |
| (9) Value of interest in common/collective trusts | 1c(9) | 198025 | 231445 |
| (10) Value of interest in pooled separate accounts | 1c(10) | | |
| (11) Value of interest in master trust investment accounts | 1c(11) | | |
| (12) Value of interest in 103-12 investment entities..... | 1c(12) | | |
| (13) Value of interest in registered investment companies (e.g., mutual funds)..... | 1c(13) | 1657558 | 1936365 |
| (14) Value of funds held in insurance company general account (unallocated contracts)..... | 1c(14) | | |
| (15) Other..... | 1c(15) | | |

1d Employer-related investments:

| | | (a) Beginning of Year | (b) End of Year |
|--|--------------|-----------------------|-----------------|
| (1) Employer securities | 1d(1) | | |
| (2) Employer real property | 1d(2) | | |
| e Buildings and other property used in plan operation | 1e | | |
| f Total assets (add all amounts in lines 1a through 1e) | 1f | 1901117 | 2246351 |

Liabilities

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

Net Assets

| | | | |
|---|-----------|---------|---------|
| l Net assets (subtract line 1k from line 1f) | 1l | 1901117 | 2246351 |
|---|-----------|---------|---------|

Part II Income and Expense Statement

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

Income**a Contributions:**

| | | (a) Amount | (b) Total |
|--|-----------------|------------|-----------|
| (1) Received or receivable in cash from: (A) Employers | 2a(1)(A) | 103309 | |
| (B) Participants | 2a(1)(B) | 204588 | |
| (C) Others (including rollovers) | 2a(1)(C) | 61429 | |
| (2) Noncash contributions | 2a(2) | | |
| (3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2) | 2a(3) | | 369326 |

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) | 3554 | |
| (F) Other | 2b(1)(F) | | |
| (G) Total interest. Add lines 2b(1)(A) through (F) | 2b(1)(G) | | 3554 |

| | | | |
|---|-----------------|--------|--------|
| (2) Dividends: (A) Preferred stock | 2b(2)(A) | | |
| (B) Common stock | 2b(2)(B) | | |
| (C) Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 117660 | |
| (D) Total dividends. Add lines 2b(2)(A) , (B) , and (C) | 2b(2)(D) | | 117660 |

| | | | |
|-----------------|--------------|--|--|
| (3) Rents | 2b(3) | | |
|-----------------|--------------|--|--|

| | | | |
|---|-----------------|--|---|
| (4) Net gain (loss) on sale of assets: (A) Aggregate proceeds | 2b(4)(A) | | |
| (B) Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| (C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result | 2b(4)(C) | | 0 |

| | | | |
|---|-----------------|--|---|
| (5) Unrealized appreciation (depreciation) of assets: (A) Real estate | 2b(5)(A) | | |
| (B) Other | 2b(5)(B) | | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) | 2b(5)(C) | | 0 |

| | | (a) Amount | (b) Total |
|--|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts..... | 2b(6) | | 9145 |
| (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) | | -9958 |
| c Other income..... | 2c | | |
| d Total income. Add all income amounts in column (b) and enter total..... | 2d | | 489727 |

Expenses

| | | | |
|---|-------|--------|--------|
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers..... | 2e(1) | 141631 | |
| (2) To insurance carriers for the provision of benefits..... | 2e(2) | | |
| (3) Other..... | 2e(3) | | |
| (4) Total benefit payments. Add lines 2e(1) through (3)..... | 2e(4) | | 141631 |
| f Corrective distributions (see instructions)..... | 2f | | |
| g Certain deemed distributions of participant loans (see instructions)..... | 2g | | 737 |
| h Interest expense..... | 2h | | |
| i Administrative expenses: (1) Professional fees..... | 2i(1) | | |
| (2) Contract administrator fees..... | 2i(2) | | |
| (3) Investment advisory and management fees..... | 2i(3) | | |
| (4) Other..... | 2i(4) | 2125 | |
| (5) Total administrative expenses. Add lines 2i(1) through (4)..... | 2i(5) | | 2125 |
| j Total expenses. Add all expense amounts in column (b) and enter total..... | 2j | | 144493 |

Net Income and Reconciliation

| | | | |
|---|-------|--|--------|
| k Net income (loss). Subtract line 2j from line 2d..... | 2k | | 345234 |
| l Transfers of assets: | | | |
| (1) To this plan..... | 2l(1) | | 0 |
| (2) From this plan..... | 2l(2) | | 0 |

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: WISE, BUCKNER, SPROWLES & ASSOCIATE

(2) EIN: 61-1007687

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

| | Yes | No | Amount |
|----|-----|----|--------|
| 4a | | X | |
| 4b | | X | |

| | Yes | No | Amount |
|---|-----|----|--------|
| c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | | X | |
| d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | | X | |
| e Was this plan covered by a fidelity bond? | X | | 191000 |
| f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | | X | |
| g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | | X | |
| h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | | X | |
| i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | X | | |
| j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | | X | |
| k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | | X | |
| l Has the plan failed to provide any benefit when due under the plan? | | X | |
| m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | | X | |
| n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | | | |

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

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

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

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

Part V Trust Information (optional)

| | |
|-------------------------|-----------------------|
| 6a Name of trust | 6b Trust's EIN |
| | |

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

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

| | |
|---|--|
| A Name of plan <u>M M USA 401(K) PLAN</u> | B Three-digit plan number (PN) ▶ <u>001</u> |
| C Plan sponsor's name as shown on line 2a of Form 5500 <u>MURAKAMI MANUFACTURING USA INC.</u> | D Employer Identification Number (EIN) <u>61-1373925</u> |

| | |
|---------------|----------------------|
| Part I | Distributions |
|---------------|----------------------|

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

| | | |
|--|----------|----------|
| 1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions..... | 1 | <u>0</u> |
| 2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>57-1198022</u> | | |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3. | | |
| 3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year..... | 3 | |

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

| | | | |
|---|------------------------------|-----------------------------|------------------------------|
| 4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> 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? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> 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? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |

| | |
|-----------------|-------------------|
| Part III | Amendments |
|-----------------|-------------------|

| | | | | |
|--|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| 9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|--|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

| | |
|----------------|---|
| Part IV | ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part. |
|----------------|---|

| | | |
|--|------------------------------|-----------------------------|
| 10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 11 a Does the ESOP hold any preferred stock? | <input type="checkbox"/> Yes | <input type="checkbox"/> 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.) | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 12 Does the ESOP hold any stock that is not readily tradable on an established securities market? | <input type="checkbox"/> Yes | <input type="checkbox"/> 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): _____

MURAKAMI MANUFACTURING USA, INC.
401(K) PLAN
FINANCIAL STATEMENTS,
SUPPLEMENTARY INFORMATION, AND
INDEPENDENT AUDITORS REPORT

December 31, 2014 and 2013

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WISE, BUCKNER, SPROWLES
& ASSOCIATES, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

GREGORY S. WISE, CPA
SHIRLEY M. BUCKNER, CPA
JEFFREY G. SPROWLES, CPA

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of
the Murakami Manufacturing USA, Inc. 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Murakami Manufacturing USA, Inc. 401(k) Plan, which comprise the statements of net assets available for benefits (modified cash) as of December 31, 2014 and 2013, and the related statement of changes in net assets available for benefits (modified cash) for the year ended December 31, 2014, 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 the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

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

Disclaimer of Opinion

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

Other Matter

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

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

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

Wise, Buckner, Sprowles & Associates PLLC

Wise, Buckner, Sprowles & Associates, PLLC
Campbellsville, KY

October 14, 2015

MURAKAMI MANUFACTURING USA, INC
PROFIT SHARING AND 401(K) PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS-MODIFIED CASH BASIS
As of December 31, 2014 and 2013

| | <u>2014</u> | <u>2013</u> |
|--|----------------------------|----------------------------|
| ASSETS | | |
| Investments, at Fair Value | \$ 2,167,810 | \$ 1,855,583 |
| Notes Receivable from Participants | <u>78,541</u> | <u>45,534</u> |
| Total Assets | 2,246,351 | 1,901,117 |
| LIABILITIES | | |
| Liabilities | <u>-</u> | <u>-</u> |
| Net Assets Reflecting Investments as Fair Value | 2,246,351 | 1,901,117 |
| Adjustment from Fair Value to Contract Value for Fully Benefit-Responsive investment Contracts | (1,387) | (2,365) |
| Net Assets Available For Benefits | <u><u>\$ 2,244,964</u></u> | <u><u>\$ 1,898,752</u></u> |

See independent auditors' report and notes to financial statements.

MURAKAMI MANUFACTURING USA, INC.
PROFIT SHARING AND 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS -
MODIFIED CASH BASIS
For the year ended December 31, 2014

| | <u>2014</u> |
|---|----------------------------|
| ADDITIONS TO NET ASSETS | |
| Investment Income: | |
| Net Appreciation in Fair Value of Investments | \$ (410) |
| Dividend | <u>118,236</u> |
| | 117,826 |
| Interest Income on Notes Receivable From Participants | <u>2,816</u> |
| Contributions: | |
| Participants | 204,588 |
| Employer | 103,309 |
| Rollovers | <u>61,429</u> |
| Total Contributions | <u>369,326</u> |
| Total Additions to Net Assets | 489,968 |
| DEDUCTIONS FROM NET ASSETS | |
| Benefits Paid Directly to Participants | (141,631) |
| Administrative expenses | <u>(2,125)</u> |
| Total Deductions From Net Assets | <u>(143,756)</u> |
| Net Increase | 346,212 |
| NET ASSETS AVAILABLE FOR BENEFITS | |
| Beginning of Year | <u>1,898,752</u> |
| End of Year | <u><u>\$ 2,244,964</u></u> |

See independent auditors' report and notes to financial statements.

MURAKAMI MANUFACTURING USA, INC.
401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2014 and 2013

NOTE 1: DESCRIPTION OF THE PLAN

The following brief description of the Murakami Manufacturing USA, Inc. 401(k) Plan ("The Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General -The Plan is a defined contribution plan covering all full-time employees of the Company who have three months of service and are age eighteen or older. The Plan was established under an agreement and declaration of trust dated August 1, 2001. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions— Each year, participants may contribute up to the maximum percentage allowable of pretax annual compensation not to exceed the limits of Code Sections 401(k), 402(g), 404 and 415, as defined in the Plan. Participants who have attained the age of 50 before the year end are eligible to make catch-up contributions. Participants direct the investment of their contributions into various investment options offered by the Plan. The Company matches 100% of the first 3% of base compensation that a participant contributes to the Plan. Matching Contributions shall be determined each payroll period.

Participant Accounts— Each participant's account is credited with the participant's contribution and allocation of (a) the Company's contribution and (b) plan earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting—Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service using the Four-Year Graded Schedule. The employee receives 25% vesting percentage of the employer's contribution for each year of services and becomes fully vested after four years of employment.

Participant Loans – Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum amount of 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest determined by the Plan administrator. Principal and interest is paid ratably through bi-weekly payroll deductions.

Payment of Benefits—Upon retirement or other termination of employment, participants are entitled to receive the lump-sum value of their vested benefits. Employee balances that are not fully vested upon separation of employment are considered to be forfeitures and are allocated to the plan as though they were additional Profit Sharing Contributions.

Forfeited Accounts—Forfeited non-vested accounts will be used to reduce future employer contributions.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the modified cash basis of accounting.

MURAKAMI MANUFACTURING USA, INC.
401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2014 and 2013

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investment and Investment Valuation

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transaction under the terms of the plan. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared using the contract value basis for fully benefit-responsive investment contracts.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the plan's 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.

NOTE 3: INVESTMENTS

The following presents investments at December 31, 2014 and 2013 that represent 5% or more of the Plan's net assets:

| | | 2014 | 2013 |
|---------------------------------|---------------------------|---------------------|---------------------|
| SSGA Stable Value Fund | Common/Collective Trust | \$ - | \$ 107,492 |
| Pimco Total Return Fund - A | Registered Investment Co. | 147,710 | 121,010 |
| Alger Capital Appr Instit - I | Registered Investment Co. | 236,559 | 201,089 |
| Amercent Heritage Fund - A | Registered Investment Co. | 126,301 | 106,591 |
| T. Rowe Price Retirement 2020-R | Registered Investment Co. | 287,349 | 225,609 |
| T. Rowe Price Retirement 2030-R | Registered Investment Co. | 288,752 | 287,136 |
| T. Rowe Price Retirement 2040-R | Registered Investment Co. | 252,954 | 240,330 |
| | | <u>\$ 1,339,625</u> | <u>\$ 1,289,257</u> |

During the years ended December 31, 2014 and 2013 the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

| | 2014 | 2013 |
|-------------------------|-------------------|-------------------|
| Common/Collective Trust | \$ 9,145 | \$ 21,618 |
| Mutual Fund | 107,703 | 203,717 |
| | <u>\$ 116,848</u> | <u>\$ 225,335</u> |

MURAKAMI MANUFACTURING USA, INC.
401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2014 and 2013

NOTE 4: FAIR VALUE MEASUREMENTS

FASB ASC 820 provides the framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three of the fair value hierarchy under FASB ASC 820 are described as follows:

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.
- Level 2: Inputs to the valuation methodology include
 - quoted prices for similar assets or liabilities in active markets;
 - quoted prices for identical or similar assets or liabilities in inactive markets;
 - inputs other than quoted prices that are observable for the asset or liability; and
 - 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 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 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.

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

Collective Trust Fund: Valued at the NAV of units of bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

MURAKAMI MANUFACTURING USA, INC.
401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2014 and 2013

NOTE 4: FAIR VALUE MEASUREMENTS (CONTINUED)

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

The following table sets forth by level, within the fair value hierarchy, the plan's fair value measurements at December 31, 2014 and 2013.

| <i>Fair Value Measurements at December 31, 2014</i> | | | | |
|---|---|---|--|---------------------|
| | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) | Total |
| Mutual Funds: | | | | |
| Growth | \$ 502,168 | \$ - | \$ - | \$ 502,168 |
| Growth & Income | 1,034,110 | - | - | 1,034,110 |
| Aggressive Growth | 252,377 | - | - | 252,377 |
| Income | 147,710 | - | - | 147,710 |
| Common/Collective Trust | | 231,445 | - | 231,445 |
| Total Assets at fair value | <u>\$ 1,936,365</u> | <u>\$ 231,445</u> | <u>\$ -</u> | <u>\$ 2,167,810</u> |
| <i>Fair Value Measurements at December 31, 2013</i> | | | | |
| | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) | Total |
| Mutual Funds: | | | | |
| Growth | \$ 422,945 | \$ - | \$ - | \$ 422,945 |
| Growth & Income | 926,482 | - | - | 926,482 |
| Aggressive Growth | 187,121 | - | - | 187,121 |
| Income | 121,010 | - | - | 121,010 |
| Common/Collective Trust | | 198,025 | - | 198,025 |
| Total Assets at fair value | <u>\$ 1,657,558</u> | <u>\$ 198,025</u> | <u>\$ -</u> | <u>\$ 1,855,583</u> |

MURAKAMI MANUFACTURING USA, INC.
401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2014 and 2013

NOTE 5: INVESTMENT CONTRACT WITH COMMON COLLECTIVE TRUST COMPANY

In 2009, the plan entered into a benefit-responsive investment contract with State Street Bank. SSB maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract is included in the financial statements at contract value as reported to the plan by SSB. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the plan.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributed to the guaranteed investment contract. Contract value, as reported to the plan by SSB, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for the credit risk of the contract issuer or otherwise. The fair value of the investment contract at December 31, 2014 and 2013 was \$96,442 and \$198,025, respectively. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting.

Certain events may limit the ability of the plan to transact at contract value with State Street Bank. Such events include termination of the contract, spin-offs, divestitures, layoffs, corporate relocation, partial or total plan termination, retirement incentive programs, and the liberalization of plan withdrawal or transfer use. Upon occurrence of any of these events, a market value adjustment may apply.

State Street Bank may terminate the contract with 30 days advance written notice to the contract owner for reasonable cause, which includes the contract owner's failure to abide by state or federal law, failure to render performance necessary to comply with the terms of the contract, failure to maintain assets of at least \$25,000, plan disqualification, and failure to adopt the plan in a reasonable period of time. Upon termination by SSB, a market value adjustment may apply.

NOTE 6: RELATED-PARTY TRANSACTIONS

Certain plan investments are shares of mutual funds managed by State Street Bank. SSB is the trustee as defined by the plan and, therefore, these transactions qualify as party-related transactions. Fees paid by the plan for the investment management services amounted to \$2,125 and \$1,500 for the years ended December 31, 2014 and 2013.

MURAKAMI MANUFACTURING USA, INC.
401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2014 and 2013

NOTE 7: INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

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

| | 2014 | 2013 |
|--|---------------------|---------------------|
| Investments, | | |
| Common/Collective Trust-Fair Value | \$ 231,445 | \$ 198,025 |
| Registered Investment Companies-Fair Value | 1,936,365 | 1,657,558 |
| | <u>\$ 2,167,810</u> | <u>\$ 1,855,583</u> |
| Investment Income | | |
| Investment Gain (Loss) | \$ (410) | \$ 225,335 |
| Interest/Dividend | 118,236 | 76,850 |
| | <u>\$ 117,826</u> | <u>\$ 302,185</u> |

NOTE 8: TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated, 2003, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for tax periods prior to 2009.

NOTE 9: PLAN TERMINATION

Although it has not expressed any intent to do so, the general committee has the right under the Plan to discontinue its contributions and to terminate the Plan subject to the provisions of ERISA. Upon termination, no further contributions will be made to the Plan and all amounts credited to employee accounts will become 100% vested and will be distributed in a manner permitted by the Plan as soon as practical.

MURAKAMI MANUFACTURING USA, INC.
401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2014 and 2013

NOTE 10: RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of Form 5500:

| | December 31, | |
|---|---------------------|---------------------|
| | 2014 | 2013 |
| Net assets available for benefits per the financial statements | \$ 2,244,964 | \$ 1,898,753 |
| Change in fair value to contract value | 1,387 | 2,365 |
| Net assets available for benefits per Schedule H to the Form 5500 | <u>\$ 2,246,351</u> | <u>\$ 1,901,118</u> |

The following is a reconciliation of benefits paid to participants per the financial statements for the year ended December 31, 2014 to the Schedule H of Form 5500:

| | | |
|--|-------------------|------------------|
| Benefits paid to participants per the financial statements | \$ 141,631 | \$ 98,582 |
| Add: Amounts allocated to withdrawing participants at December 31, 2014 | - | - |
| Less: Amounts allocated to withdrawing participants at December 31, 2013 | - | - |
| Benefits paid to participants per Schedule H of Form 5500 | <u>\$ 141,631</u> | <u>\$ 98,582</u> |

Note 11: 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 statement of net assets available for benefits.

NOTE 12: SUBSEQUENT EVENTS

Management has evaluated subsequent events from December 31, 2014, the date of these financial statements, through October 14, 2015, the date these financial statements were issued and available. There were no subsequent events to report that would have a material impact on the Trust's financial statements.

SUPPLEMENTAL INFORMATION

MURAKAMI MANUFACTURING USA, INC.
401(k) Plan
2014 SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS HELD FOR
INVESTMENT PURPOSES AT YEAR END
As of December 31, 2014

Employer Identification Number: 61-1373925

Plan Number: 001

| (a) * Party in interest | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity date | (d) Cost | (e) Current Value |
|-------------------------------|---|--|-------------|-------------------------|
| * | SSGA International Index | Common/Collective Trust | | \$ 15,083 |
| * | SSGA S&P 500 Index Fund | Common/Collective Trust | | 44,160 |
| * | SSGA Russell Small Cap Index | Common/Collective Trust | | 28,506 |
| * | SSGA Stable Value Fund | Common/Collective Trust | | 96,442 |
| * | SSGA S&P Midcap Index | Common/Collective Trust | | 47,254 |
| * | T.Rowe Price Retire 2050 - R | Registered Investment Co. | | 61,192 |
| * | Amercent Heritage Fund - A | Registered Investment Co. | | 126,301 |
| * | Mainstay ICAP International R2 | Registered Investment Co. | | 83,597 |
| * | Fidelity Advisor Small Cap - T | Registered Investment Co. | | 49,733 |
| * | Pimco Total Return Fund - A | Registered Investment Co. | | 147,710 |
| * | Victory Diversified Stock FD-A | Registered Investment Co. | | 26,463 |
| * | Victory Established Value - A | Registered Investment Co. | | 47,604 |
| * | Van Kampen Small Cap Value - A | Registered Investment Co. | | 75,733 |
| * | Alger Capital Appr Instit - I | Registered Investment Co. | | 236,559 |
| * | T. Rowe Price Retirement 2020-R | Registered Investment Co. | | 287,349 |
| * | T. Rowe Price Retirement 2030-R | Registered Investment Co. | | 288,752 |
| * | T. Rowe Price Retirement 2040-R | Registered Investment Co. | | 252,954 |
| * | MFS Value Fund - R2 | Registered Investment Co. | | 65,240 |
| * | T. Rowe Price Retirement Inc-R | Registered Investment Co. | | 84,646 |
| * | T. Rowe Price Retirement 2010-R | Registered Investment Co. | | 59,217 |
| * | Virtus Foreign Opport A | Registered Investment Co. | | 43,315 |
| * | Partiipant Loans | Interest Rates (3.25% to9.25%) | | 78,541 |
| | | | | <u>\$ 2,246,351</u> |

Note: Column (d) is blank as all investments are participant directed.

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name M M USA 401(K) PLANEIN: 61-1373925Plan Sponsor's Name MURAKAMI MANUFACTURING USA INC.PN: 001

| (a) | (b) Identity of Issue, borrower, lessor, or similar party | (c) Description of Investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|-----|---|--|----------|-------------------|
| | T. ROWE PRICE RETIRE 2050 - R | REGISTERED INVESTMENT COMPANY | | 61,192 |
| | AMERCENT HERITAGE FUND - A | REGISTERED INVESTMENT COMPANY | | 126,301 |
| | MAINSTAY ICAP INTERNATIONAL R2 | REGISTERED INVESTMENT COMPANY | | 83,597 |
| | FIDELITY ADVISOR SMALL CAP - T | REGISTERED INVESTMENT COMPANY | | 49,733 |
| | PIMCO TOTAL RETURN FUND - A | REGISTERED INVESTMENT COMPANY | | 147,710 |
| | VICTORY DIVERSIFIED STOCK FD-A | REGISTERED INVESTMENT COMPANY | | 26,463 |
| | VICTORY ESTABLISHED VALUE A | REGISTERED INVESTMENT COMPANY | | 47,604 |

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name M M USA 401(K) PLANEIN: 61-1373925Plan Sponsor's Name MURAKAMI MANUFACTURING USA INC.PN: 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|-----|---|--|----------|-------------------|
| | ALGER CAPITAL APPR INSTIT - I | REGISTERED INVESTMENT COMPANY | | 236,559 |
| | INVESCO SMALL CAP VALUE A | REGISTERED INVESTMENT COMPANY | | 75,733 |
| | T. ROWE PRICE RETIREMENT 2020-R | REGISTERED INVESTMENT COMPANY | | 287,349 |
| | T. ROWE PRICE RETIREMENT 2030-R | REGISTERED INVESTMENT COMPANY | | 288,752 |
| | T. ROWE PRICE RETIREMENT 2040-R | REGISTERED INVESTMENT COMPANY | | 252,954 |
| | MFS VALUE FUND - R2 | REGISTERED INVESTMENT COMPANY | | 65,240 |
| | T. ROWE PRICE RETIRE BALANCE R | REGISTERED INVESTMENT COMPANY | | 84,646 |

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name M M USA 401(K) PLANEIN: 61-1373925Plan Sponsor's Name MURAKAMI MANUFACTURING USA INC.PN: 001

| (a) | (b) Identity of Issue, borrower, lessor, or similar party | (c) Description of Investment Including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|-----|---|--|----------|-------------------|
| | T. ROWE PRICE RETIREMENT 2010-R | REGISTERED INVESTMENT COMPANY | | 59,217 |
| | VIRTUS FOREIGN OPPORT A | REGISTERED INVESTMENT COMPANY | | 43,315 |
| | PARTICIPANT LOANS | INTEREST RATES (5.25% TO 7.25%) | | 78,541 |
| | INVESCO STABLE ASSET | COMMON/COLLECTIVE TRUST | | 96,442 |
| | SSGA INTL IDX SECLEND SER VIII | COMMON/COLLECTIVE TRUST | | 15,083 |
| | SSGA RUSS SC IDX VIII | COMMON/COLLECTIVE TRUST | | 28,506 |
| | SSGA S&P 500 IDX IX | COMMON/COLLECTIVE TRUST | | 44,160 |

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name M M USA 401(K) PLAN

EIN: 61-1373925

Plan Sponsor's Name MURAKAMI MANUFACTURING USA INC.

PN: 001

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