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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 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 checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program; <input type="checkbox"/> special extension (enter description) |

| | | | | | | | |
|---|---|---|------------|--|--|---|--|
| Part II | Basic Plan Information—enter all requested information | | | | | | |
| 1a Name of plan <u>UNISEA 401(K) PLAN</u> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1976</u></td> </tr> </table> | 1b Three-digit plan number (PN) ▶ | <u>001</u> | 1c Effective date of plan <u>01/01/1976</u> | | | |
| 1b Three-digit plan number (PN) ▶ | <u>001</u> | | | | | | |
| 1c Effective date of plan <u>01/01/1976</u> | | | | | | | |
| 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>UNISEA, INC.</u> <u>P. O. BOX 97019</u> <u>REDMOND, WA 98073-9719</u> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">2b Employer Identification Number (EIN) <u>91-0917126</u></td> <td style="width: 20%;"></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>425-881-8181</u></td> <td></td> </tr> <tr> <td>2d Business code (see instructions) <u>311710</u></td> <td></td> </tr> </table> | 2b Employer Identification Number (EIN) <u>91-0917126</u> | | 2c Plan Sponsor's telephone number <u>425-881-8181</u> | | 2d Business code (see instructions) <u>311710</u> | |
| 2b Employer Identification Number (EIN) <u>91-0917126</u> | | | | | | | |
| 2c Plan Sponsor's telephone number <u>425-881-8181</u> | | | | | | | |
| 2d Business code (see instructions) <u>311710</u> | | | | | | | |
| <u>15400 N.E. 90TH ST</u> <u>REDMOND, WA 98073-9719</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. | <u>10/15/2015</u> | <u>CHRIS PLAISANCE</u> |
| | Signature of plan administrator | Date | Enter name of individual signing as plan administrator |
| SIGN HERE | | | |
| | Signature of employer/plan sponsor | Date | Enter name of individual signing as employer or plan sponsor |
| SIGN HERE | | | |
| | Signature of DFE | Date | Enter name of individual signing as DFE |
| Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional) | | | Preparer's telephone number (optional) |
| | | | |

| | |
|--|--|
| 3a Plan administrator's name and address <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 | 5 808 |
| 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) 746 |
| a(2) Total number of active participants at the end of the plan year | 6a(2) 693 |
| b Retired or separated participants receiving benefits | 6b 0 |
| c Other retired or separated participants entitled to future benefits..... | 6c 90 |
| d Subtotal. Add lines 6a(2) , 6b , and 6c | 6d 783 |
| e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | 6e 2 |
| f Total. Add lines 6d and 6e | 6f 785 |
| g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | 6g 605 |
| h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested..... | 6h 0 |
| 7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)..... | 7 |
| 8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2G 2J 2K 3D 3H | |
| b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions: | |
| 9a Plan funding arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor | 9b Plan benefit arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input 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 checked="" type="checkbox"/> <u>1</u> 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 _____

| | | |
|--|---|---|
| SCHEDULE A (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small> | Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2). | OMB No. 1210-0110 <hr/> 2014 <hr/> 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 UNISEA 401(K) PLAN | B Three-digit plan number (PN) ► | 001 |
| | | |
| C Plan sponsor's name as shown on line 2a of Form 5500 UNISEA, INC. | D Employer Identification Number (EIN) 91-0917126 | |

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

1 Coverage Information:

(a) Name of insurance carrier

PRINCIPAL LIFE INSURANCE COMPANY

| (b) EIN | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year | |
|------------|---------------|---------------------------------------|---|-------------------------|------------|
| | | | | (f) From | (g) To |
| 42-0127290 | 61271 | 367547 | 785 | 01/01/2014 | 12/31/2014 |

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

| | |
|---|--------------------------------------|
| (a) Total amount of commissions paid | (b) Total amount of fees paid |
| 0 | 0 |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

| | | |
|---|----------|----------|
| 4 Current value of plan's interest under this contract in the general account at year end..... | 4 | 4253369 |
| 5 Current value of plan's interest under this contract in separate accounts at year end | 5 | 27975891 |

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

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

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

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

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

| | | |
|---|-----------|---------|
| b Balance at the end of the previous year..... | 7b | 4255396 |
|---|-----------|---------|

| | | | |
|--|--------------|--------|--|
| c Additions: (1) Contributions deposited during the year..... | 7c(1) | 506056 | |
| (2) Dividends and credits | 7c(2) | | |
| (3) Interest credited during the year | 7c(3) | 38983 | |
| (4) Transferred from separate account..... | 7c(4) | 3013 | |
| (5) Other (specify below) | 7c(5) | | |

| | | |
|--------------------------|--------------|--------|
| (6) Total additions..... | 7c(6) | 548052 |
|--------------------------|--------------|--------|

| | | |
|---|-----------|---------|
| d Total of balance and additions (add lines 7b and 7c(6)) | 7d | 4803448 |
|---|-----------|---------|

e Deductions:

| | | | |
|---|--------------|--------|--|
| (1) Disbursed from fund to pay benefits or purchase annuities during year | 7e(1) | 425462 | |
| (2) Administration charge made by carrier | 7e(2) | 7552 | |
| (3) Transferred to separate account..... | 7e(3) | 29380 | |
| (4) Other (specify below) | 7e(4) | 317 | |

▶ MISTAKE OF FACT REFUND

| | | |
|---------------------------|--------------|--------|
| (5) Total deductions..... | 7e(5) | 462711 |
|---------------------------|--------------|--------|

| | | |
|---|-----------|---------|
| f Balance at the end of the current year (subtract line 7e(5) from line 7d) | 7f | 4340737 |
|---|-----------|---------|

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

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

| | |
|--|--|
| A Name of plan <u>UNISEA 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>UNISEA, INC.</u> | D Employer Identification Number (EIN) <u>91-0917126</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

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

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 13 50 64 | CONTRACT ADMINISTRATOR | 13850 | 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)

WILSHIRE ASSOCIATES INCORPORATED

95-2755361

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 27 72 | INVESTMENT ADVISOR | 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"/> |

(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"/> |

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 |
|---|---|---|
| WILSHIRE ASSOCIATES INCORPORATED | 27 72 | 0 |

| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|--|
| PRINCIPAL LIFE INSURANCE COMPANY 42-0127290 | 2 BASIS POINTS ANNUALLY ON TOTAL ASSETS UP TO \$10 BILLION, 1 BASIS POINT FOR ASSETS GREATER THAN \$10 BILLION, AND 0.50 BASIS POINTS (STARTING JAN. 1, 2014) FOR ASSETS GREATER THAN \$17 BILLION IN WILSHIRE'S 3(21) INVESTMENT FIDUCIARY SERVICE. |

| (a) Enter service provider name as it appears on line 2 | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation |
|---|---|---|
| | | |

| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|--|
| | |

| (a) Enter service provider name as it appears on line 2 | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation |
|---|---|---|
| | | |

| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|--|
| | |

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

| | | |
|---|--|--|
| SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration | DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. | OMB No. 1210-0110 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>UNISEA 401(K) PLAN</u> | B Three-digit plan number (PN) ► | <u>001</u> |
| C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>UNISEA, INC.</u> | D Employer Identification Number (EIN) <u>91-0917126</u> | |

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

| | | | |
|---|-------------------------------|---|--|
| a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN GOVT & HQ BOND SEP ACCT-I2</u> | | | |
| b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> | | | |
| c EIN-PN <u>42-0127290-007</u> | d Entity code <u>P</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1237122</u> | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MONEY MARKET SA-I3</u> | | | |
| b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> | | | |
| c EIN-PN <u>42-0127290-024</u> | d Entity code <u>P</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1356394</u> | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN INTL EM MKT SEP ACCT-I4</u> | | | |
| b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> | | | |
| c EIN-PN <u>42-0127290-013</u> | d Entity code <u>P</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1547805</u> | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN U.S. PROPERTY SA-I5</u> | | | |
| b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> | | | |
| c EIN-PN <u>42-0127290-027</u> | d Entity code <u>P</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2620883</u> | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN DIV INTL SA-I4</u> | | | |
| b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> | | | |
| c EIN-PN <u>42-0127290-015</u> | d Entity code <u>P</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1489265</u> | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LGCAP S&P 500 INDEX SA-I3</u> | | | |
| b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> | | | |
| c EIN-PN <u>42-0127290-016</u> | d Entity code <u>P</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>4593917</u> | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MIDCAP VALUE I SA-I2</u> | | | |
| b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> | | | |
| c EIN-PN <u>42-0127290-043</u> | d Entity code <u>P</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1543997</u> | |

| | | |
|--|------------------------|---|
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP S&P 600 INDEX SA-I3 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-028 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1717664 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP S&P 400 IDX SA-I3 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-023 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2024661 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP GROWTH III SA-I2 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-026 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 463202 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP GROWTH I SA-I2 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-070 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 564215 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGECAP GROWTH I SA-I2 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-066 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1398660 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGECAP GROWTH II SA-I2 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-067 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 728752 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETM 2010 SEP ACCT-I3 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-075 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 279730 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETM 2020 SEP ACCT-I3 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-076 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1204446 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFE TM 2030 SEP ACCT-I3 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-077 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1276026 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFE TM 2040 SEP ACCT-I3 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-078 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 298065 |

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETM 2050 SEP ACCT-I3**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

| | | |
|--------------------------------|------------------------|--|
| c EIN-PN 42-0127290-079 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 462038 |
|--------------------------------|------------------------|--|

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFE TM STR INC SA-I3**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

| | | |
|--------------------------------|------------------------|---|
| c EIN-PN 42-0127290-080 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1012093 |
|--------------------------------|------------------------|---|

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN FIN GRP. INC. STOCK SA-R6**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

| | | |
|--------------------------------|------------------------|--|
| c EIN-PN 42-0127290-086 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 452412 |
|--------------------------------|------------------------|--|

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP VALUE II SA-R6**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

| | | |
|--------------------------------|------------------------|--|
| c EIN-PN 42-0127290-096 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 387963 |
|--------------------------------|------------------------|--|

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN CORE PLUS BOND I SA-I2**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

| | | |
|--------------------------------|------------------------|--|
| c EIN-PN 42-0127290-115 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 455304 |
|--------------------------------|------------------------|--|

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN EQUITY INCOME SA-I3**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

| | | |
|--------------------------------|------------------------|--|
| c EIN-PN 42-0127290-120 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 527483 |
|--------------------------------|------------------------|--|

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN BOND MARKET INDEX SA-R6**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

| | | |
|--------------------------------|------------------------|---|
| c EIN-PN 42-0127290-122 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 23390 |
|--------------------------------|------------------------|---|

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SHORT-TERM INCOME SA-I3**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

| | | |
|--------------------------------|------------------------|--|
| c EIN-PN 42-0127290-124 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 308836 |
|--------------------------------|------------------------|--|

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETM 2060 SEP ACCT-I3**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

| | | |
|--------------------------------|------------------------|--|
| c EIN-PN 42-0127290-130 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1570 |
|--------------------------------|------------------------|--|

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>UNISEA 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>UNISEA, INC.</u> | | D Employer Identification Number (EIN) <u>91-0917126</u> |

| Part I | Asset and Liability Statement | | (a) Beginning of Year | (b) End of Year |
|---|--|-----------------|-----------------------|-----------------|
| 1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions. | | | | |
| | Assets | | | |
| a | Total noninterest-bearing cash | 1a | | |
| b | Receivables (less allowance for doubtful accounts): | | | |
| | (1) Employer contributions..... | 1b(1) | 0 | 7839 |
| | (2) Participant contributions..... | 1b(2) | 0 | 15784 |
| | (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) | | |
| | (9) Value of interest in common/collective trusts | 1c(9) | | |
| | (10) Value of interest in pooled separate accounts | 1c(10) | 26247445 | 27975891 |
| | (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) | | |
| | (14) Value of funds held in insurance company general account (unallocated contracts)..... | 1c(14) | 4184059 | 4253369 |
| | (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 | 30431504 | 32252883 |

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 | 30431504 | 32252883 |
|---|-----------|----------|----------|

Part II Income and Expense Statement

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

Income

| | | (a) Amount | (b) Total |
|--|-----------------|------------|-----------|
| a Contributions: | | | |
| (1) Received or receivable in cash from: (A) Employers | 2a(1)(A) | 857575 | |
| (B) Participants | 2a(1)(B) | 1799277 | |
| (C) Others (including rollovers) | 2a(1)(C) | | |
| (2) Noncash contributions | 2a(2) | | |
| (3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2) | 2a(3) | | 2656852 |
| b Earnings on investments: | | | |
| (1) Interest: | | | |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | | |
| (B) U.S. Government securities | 2b(1)(B) | | |
| (C) Corporate debt instruments | 2b(1)(C) | | |
| (D) Loans (other than to participants) | 2b(1)(D) | | |
| (E) Participant loans | 2b(1)(E) | | |
| (F) Other | 2b(1)(F) | 38983 | |
| (G) Total interest. Add lines 2b(1)(A) through (F) | 2b(1)(G) | | 38983 |
| (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) | | |
| (D) Total dividends. Add lines 2b(2)(A) , (B) , and (C) | 2b(2)(D) | | 0 |
| (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) | -16031 | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) | 2b(5)(C) | | -16031 |

| | | (a) Amount | (b) Total |
|--|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts..... | 2b(6) | | |
| (7) Net investment gain (loss) from pooled separate accounts..... | 2b(7) | | 1791538 |
| (8) Net investment gain (loss) from master trust investment accounts..... | 2b(8) | | |
| (9) Net investment gain (loss) from 103-12 investment entities..... | 2b(9) | | |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)..... | 2b(10) | | |
| c Other income..... | 2c | | |
| d Total income. Add all income amounts in column (b) and enter total..... | 2d | | 4471342 |

Expenses

| | | | |
|---|-------|---------|---------|
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers..... | 2e(1) | 2636137 | |
| (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) | | 2636137 |
| f Corrective distributions (see instructions)..... | 2f | | |
| g Certain deemed distributions of participant loans (see instructions)..... | 2g | | |
| h Interest expense..... | 2h | | |
| i Administrative expenses: (1) Professional fees..... | 2i(1) | 13826 | |
| (2) Contract administrator fees..... | 2i(2) | | |
| (3) Investment advisory and management fees..... | 2i(3) | | |
| (4) Other..... | 2i(4) | | |
| (5) Total administrative expenses. Add lines 2i(1) through (4)..... | 2i(5) | | 13826 |
| j Total expenses. Add all expense amounts in column (b) and enter total..... | 2j | | 2649963 |

Net Income and Reconciliation

| | | | |
|---|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d..... | 2k | | 1821379 |
| l Transfers of assets: | | | |
| (1) To this plan..... | 2l(1) | | |
| (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: CLARK NUBER P.S.

(2) EIN: 91-1194016

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

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

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

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

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

Part V Trust Information (optional)

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

| | | |
|---|--|--|
| SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation | Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500. | OMB No. 1210-0110 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>UNISEA 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>UNISEA, INC.</u> | D Employer Identification Number (EIN) <u>91-0917126</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>42-0127290</u> | | |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3. | | |
| 3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year..... | 3 | <u>92</u> |

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

| | | | |
|---|------------------------------|-----------------------------|------------------------------|
| 4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? | <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): _____

UNISEA 401(k) PLAN

Financial Statements

For the Year Ended December 31, 2014

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Independent Auditor's Report

**To the Plan Administrator
UniSea 401(k) Plan
Redmond, Washington**

REPORT ON THE FINANCIAL STATEMENTS

We were engaged to audit the accompanying financial statements of the UniSea 401(k) Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statement of changes in net assets available for benefits for the 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 accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on 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 (DOL) 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 6, which was certified by Principal Life Insurance Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2014 and 2013, and for the year ended December 31, 2014, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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



T: 425-454-4919
T: 800-504-8747
F: 425-454-4620

10900 NE 4th St
Suite 1700
Bellevue WA
98004

clarknuber.com

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplementary information, as listed in the accompanying table of contents, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. The supplementary information is the responsibility of management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplementary information.

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 supplementary information, other than that derived from the information certified by the custodian, 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.



Certified Public Accountants
October 12, 2015

UNISEA 401(k) PLAN**Statements of Net Assets Available for Benefits
December 31, 2014 and 2013**

| | <u>2014</u> | <u>2013</u> |
|--|-----------------------------|-----------------------------|
| Assets: | | |
| Investments, at fair value- | | |
| Guaranteed interest accounts | \$ 4,253,369 | \$ 4,184,059 |
| Pooled separate accounts | <u>27,975,891</u> | <u>26,247,445</u> |
| Total investments, at fair value | <u>32,229,260</u> | <u>30,431,504</u> |
| Receivables- | | |
| Participant contributions | 15,784 | |
| Employer contributions | <u>7,839</u> | |
| Total receivables | <u>23,623</u> | <u>-</u> |
| Net Assets Available for Benefits | <u>\$ 32,252,883</u> | <u>\$ 30,431,504</u> |

See accompanying notes.

UNISEA 401(k) PLAN**Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2014**

| | |
|--|-----------------------------|
| Additions to Net Assets: | |
| Contributions- | |
| Participant | \$ 1,799,277 |
| Employer | <u>857,575</u> |
| Total contributions | 2,656,852 |
| Investment income (loss)- | |
| Interest income from guaranteed interest accounts | 38,983 |
| Net depreciation in guaranteed interest accounts | (16,031) |
| Net appreciation in pooled separate accounts | <u>1,791,538</u> |
| Net investment income | <u>1,814,490</u> |
| Total Additions to Net Assets | 4,471,342 |
| Deductions From Net Assets: | |
| Benefits paid to participants | 2,636,137 |
| Administrative expenses | <u>13,826</u> |
| Total Deductions From Net Assets | <u>2,649,963</u> |
| Net Increase in Net Assets Available for Benefits | 1,821,379 |
| Net Assets Available for Benefits: | |
| Beginning of year | <u>30,431,504</u> |
| End of Year | <u>\$ 32,252,883</u> |

See accompanying notes.

UNISEA 401(k) PLAN

Notes to Financial Statements For the Year Ended December 31, 2014

Note 1 - Description of the Plan

The following description of the UniSea 401(k) Plan (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan covering primarily all eligible permanent part-time and full-time employees of UniSea, Inc. (the Sponsor) and Nippon Suisan (U.S.A.), Inc. (NSU), (collectively, "the Employers"), except for collective bargaining employees, nonresident aliens, leased employees, and reclassified employees. Both the Sponsor and NSU are wholly owned by Nippon Suisan Kaisha, Ltd., a Japanese corporation. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Plan Administration - Principal Life Insurance Company (Principal) is the Plan's custodian and recordkeeper.

Eligibility - Employees are eligible to participate in the Plan after having attained the age of 18 and completing one year of service during which 1,000 hours were completed.

Contributions - Eligible employees may elect to defer and contribute up to 100% of their pretax annual compensation, which the Employers match 100% up to 5% of the participant's compensation for each pay period, subject to certain limitations under the Internal Revenue Code (the IRC). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants are also allowed to roll over contributions from other eligible retirement plans. Contributions are deposited in the appropriate investment fund as directed by the participant.

The Plan also allows the Employers to make discretionary profit sharing contributions. There were no nonelective profit sharing contributions for the year ended December 31, 2014.

Participant Accounts - Participant contributions to the Plan are voluntary. Each participant's account is credited with the participant's contribution and allocations of (a) the employers' matching contributions and (b) Plan earnings or losses. Allocations are based on participant earnings, account balances, or specific participant transactions. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants may direct contributions and reallocate their account balances into the available investment options. Participants may change their investment elections daily.

Vesting - Participants are immediately vested in their contributions and employer matching contributions, plus actual earnings thereon. Discretionary profit sharing contributions, if any, vest 100% after three years of service.

Benefits Paid to Participants - On termination of service due to death, disability, or retirement, a participant may elect to receive an amount equal to the value of his or her account in either a lump-sum amount or in regular installment payments over a specified period. For termination of service due to other reasons, a participant may receive the value of his or her account as a lump-sum distribution.

Hardship Withdrawals - Under certain conditions, participants, while still employed by the Employers, are permitted to withdraw, in a single sum, the employee contribution portion of their account balance. These conditions include unreimbursed medical expenses, the purchase of the participant's principal residence, the payment of postsecondary education tuition, payments for burial or funeral expenses for an immediate relative, expenses for the repair of damage to a principal residence, or to prevent eviction or foreclosure from the participant's principal residence. A participant's right to make deferrals to the Plan will be suspended for six months after the receipt of a hardship withdrawal.

UNISEA 401(k) PLAN

Notes to Financial Statements For the Year Ended December 31, 2014

Note 1 - Continued

Forfeited Accounts - Under the provisions of the Plan, forfeitures may be used to reduce employer matching or nonelective profit sharing contributions. The amount of forfeitures held by the plan as of December 31, 2014 and 2013, and the amount of forfeitures used during 2014 were not material to the financial statements.

Note 2 - Summary of Accounting Policies

Basis of Accounting - The financial statements of the Plan have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Use of Estimates - The preparation of financial statements in conformity with U.S. GAAP requires the Plan's management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Investment Valuation and Income Recognition - The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

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

Benefits Paid to Participants - Benefits paid to participants are recognized when paid. There were no material benefit payments requested by a participant before December 31, 2014 or 2013 that were paid out subsequent to the Plan's year-end.

Investment and Administrative Expenses - Several of the investment options are subject to fees based on a percentage of invested assets. All such fees are charged directly against the fund's investment performance and, therefore, are not separately disclosed in the accompanying financial statements. Participants should refer to the prospectuses of these funds for details on the various types and amounts of investment fees charged. Except for certain recordkeeping fees, the Employers pay the Plan's administrative expenses.

Subsequent Events - The Plan's management has evaluated subsequent events through October 12, 2015, the date on which the Plan's financial statements were available to be issued.

Note 3 - Fair Value Measurements

U.S. GAAP establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

UNISEA 401(k) PLAN

Notes to Financial Statements For the Year Ended December 31, 2014

Note 3 - Continued

The three levels of the fair value hierarchy are described as follows:

Level 1 - Unadjusted quoted prices available in active markets for identical assets or liabilities;

Level 2 - Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities; or

Level 3 - Unobservable inputs that are significant to the fair value measurement.

A financial instrument's level within the fair value hierarchy is based upon the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Guaranteed Interest Accounts - Valued at fair value, which is the amount participants would receive if they were to withdraw or transfer funds out of the guaranteed interest accounts prior to their maturity for an event other than death, disability, termination or retirement. Fair value represents contract value (which is the aggregation of contributions, plus interest, less withdrawals) adjusted to reflect current market interest rates only to the extent that such market rates exceed crediting rates on the guaranteed interest accounts.

Pooled Separate Accounts - Participation units in the pooled separate accounts are valued using the net asset value (NAV) as determined by Principal based on the valuation of the underlying investments at the end of the year by reference to quoted market prices. If the underlying investments have no readily available market, then the fair value is determined by Principal using methodologies allowed by U.S. GAAP. The Plan's pooled separate accounts can be redeemed daily and there is a one day redemption notice period. The U.S. Property account has had withdrawal restrictions as recently as March of 2011; however, no restrictions were in place at December 31, 2014 and 2013. There were no unfunded commitments as of December 31, 2014 and 2013.

The valuation methodologies used by the Plan may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan's management 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.

UNISEA 401(k) PLAN

Notes to Financial Statements For the Year Ended December 31, 2014

Note 3 - Continued

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2014 and 2013:

| Fair Value Measurements as of December 31, 2014 | | | | |
|---|-------------|----------------------|---------------------|----------------------|
| | Level 1 | Level 2 | Level 3 | Total |
| Pooled separate accounts- | | | | |
| Large U.S. equity | \$ - | \$ 7,248,812 | \$ - | \$ 7,248,812 |
| Small/mid U.S. equity | | 6,701,702 | | 6,701,702 |
| International | | 3,037,070 | | 3,037,070 |
| Asset allocation | | 4,533,968 | | 4,533,968 |
| Fixed income | | 1,715,816 | | 1,715,816 |
| Short-term fixed income | | 1,665,230 | | 1,665,230 |
| Other | | 452,410 | | 452,410 |
| Real estate | | 2,620,883 | | 2,620,883 |
| Total pooled separate accounts | | 27,975,891 | | 27,975,891 |
| Guaranteed interest accounts | | | 4,253,369 | 4,253,369 |
| | <u>\$ -</u> | <u>\$ 27,975,891</u> | <u>\$ 4,253,369</u> | <u>\$ 32,229,260</u> |

| Fair Value Measurements as of December 31, 2013 | | | | |
|---|-------------|----------------------|---------------------|----------------------|
| | Level 1 | Level 2 | Level 3 | Total |
| Pooled separate accounts- | | | | |
| Large U.S. equity | \$ - | \$ 6,386,077 | \$ - | \$ 6,386,077 |
| Small/mid U.S. equity | | 6,825,297 | | 6,825,297 |
| International | | 3,210,876 | | 3,210,876 |
| Asset allocation | | 4,051,176 | | 4,051,176 |
| Fixed income | | 1,576,104 | | 1,576,104 |
| Short-term fixed income | | 1,457,431 | | 1,457,431 |
| Other | | 457,211 | | 457,211 |
| Real estate | | 2,283,273 | | 2,283,273 |
| Total pooled separate accounts | | 26,247,445 | | 26,247,445 |
| Guaranteed interest accounts | | | 4,184,059 | 4,184,059 |
| | <u>\$ -</u> | <u>\$ 26,247,445</u> | <u>\$ 4,184,059</u> | <u>\$ 30,431,504</u> |

UNISEA 401(k) PLAN

Notes to Financial Statements For the Year Ended December 31, 2014

Note 3 - Continued

A reconciliation of the beginning and ending balances for fair value measurements made using significant unobservable inputs (Level 3) is as follows for the year ended December 31, 2014:

| | Guaranteed Interest Accounts |
|--|------------------------------------|
| Balance as of January 1, 2014 | \$ 4,184,059 |
| Purchases | 1,243,983 |
| Sales | (1,197,626) |
| Unrealized losses | (16,030) |
| Interest | 38,983 |
| Balance as of December 31, 2014 | <u>\$ 4,253,369</u> |

The following table presents the Plan's Level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and ranges of values for those inputs:

| | Valuation Technique | Unobservable Inputs | December 31, 2014 Range (Average) | December 31, 2013 Range (Average) |
|---------------------------------------|---------------------------------------|-----------------------------------|---|---|
| Guaranteed interest accounts (GIA) | Redemption value at discontinuance | Composite guaranteed rate | 0.35% - 1.62% (.92%) | 0.35% - 1.72% (1.05%) |
| | | U.S. Treasury rate* plus 0.50% | 0.75% - 1.88% (1.33%) | 0.63% - 1.77% (1.2%) |
| | | GIA maturity dates | Every December 31 from 12/31/14 to 12/31/18 | Every December 31 from 12/31/13 to 12/31/17 |

* The applicable U.S. Treasury rate means the yield associated with the average of accepted bids for the U.S. bonds, notes, or bills which will mature on the date the guaranteed interest account would have matured.

UNISEA 401(k) PLAN

Notes to Financial Statements For the Year Ended December 31, 2014

Note 4 - Investments

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

| | 2014 | 2013 |
|--|--------------|--------------|
| Pooled separate accounts- | | |
| Principal Large Cap S&P 500 Index | \$ 4,593,917 | \$ 4,184,511 |
| Principal U.S. Property | 2,620,883 | 2,283,273 |
| Principal Mid Cap S&P 400 Index | 2,024,661 | 1,882,313 |
| Principal Small Cap S&P 600 Index | 1,717,664 | 2,008,160 |
| Principal Diversified International | * | 1,656,951 |
| Principal International Emerging Markets | * | 1,553,925 |

* Does not represent 5% or more of the Plan's net assets.

Note 5 - Guaranteed Interest Accounts

The Plan provides guaranteed interest accounts as an investment option under a group annuity contract issued by Principal. The accounts provide for a guarantee of principal and interest and mature annually through December 31, 2018. Contributions and transfers allocated to this investment option will be credited interest at a guaranteed interest rate Principal declares for a set period of time. The guaranteed interest accounts promise contract value when funds are withdrawn at maturity or for a benefit event, including termination, death, disability, or retirement; however, there is a possible market value adjustment when funds are withdrawn prior to their maturity (including transfers to other investment options). Therefore, the guaranteed interest accounts are not considered fully benefit-responsive and are included in the financial statements at fair value. Interest rates are reset at the beginning of each contract for investments made for the subsequent year. Guarantees are supported by the general account of Principal.

The fair value and crediting interest rate range at December 31, 2014, and average yield for the year ended December 31, 2014, for each guaranteed interest account held by Principal is as follows:

| Maturity Date | Fair Value | Crediting Interest Rate | Average Yield |
|-------------------|------------|-------------------------|---------------|
| December 31, 2014 | 724,556 | 1.58% - 1.62% | 1.61% |
| December 31, 2015 | 746,623 | 1.18% - 1.30% | 1.19% |
| December 31, 2016 | 864,297 | 0.35% - 0.67% | 0.67% |
| December 31, 2017 | 878,649 | 0.43% - 0.47% | 0.46% |
| December 31, 2018 | 1,039,244 | 0.77% - 0.80% | 0.79% |

UNISEA 401(k) PLAN

Notes to Financial Statements For the Year Ended December 31, 2014

Note 6 - Information Certified by Custodian

The plan administrator has elected the method of compliance permitted by Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Under this provision of ERISA, certain information certified by a qualifying institution need not be subjected to independent audits. The plan administrator has obtained a certification from Principal that the following information included in the Plan's financial statements and supplementary information is complete and accurate:

- Fair value of investments as of December 31, 2014 and 2013;
- Investment income earned and losses incurred for the year ended December 31, 2014; and
- Investment transactions for the year ended December 31, 2014.

Note 7 - Plan Termination

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

Note 8 - Federal Income Taxes

The Plan uses a prototype plan document sponsored by Milliman, the Plan's consultant. Milliman received an opinion letter dated March 31, 2008, which states that the prototype plan document satisfies the applicable provisions of the IRC. The Plan itself has not received a determination letter from the Internal Revenue Service (IRS). However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRS. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Note 9 - Party-in-Interest Transactions

The Plan's investments are units of pooled separate accounts and guaranteed interest accounts under a group annuity contract issued by Principal. Principal is the custodian and recordkeeper and, therefore, transactions with the Plan's investments and fees charged by Principal to the Plan, qualify as party-in-interest transactions.

Note 10 - Risks and Uncertainties

The Plan provides for various investment options which in turn invest in a combination of stocks, bonds, and other investment securities. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for plan benefits and the statement of changes in net assets available for plan benefits.

SUPPLEMENTARY INFORMATION

UNISEA 401(k) PLAN

Attachment of Form 5500, Schedule H, Line 4(i) Schedule of Assets Held as of December 31, 2014

Employer: UniSea, Inc.

EIN: 91-0917126

Plan No.: 001

| (a) | (b) Identity of Issuer, Borrower, Lessor, or Similar Party | (c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | (d) Cost | (e) Current Value |
|---|--|--|----------|----------------------|
| Guaranteed Interest Accounts: | | | | |
| * | Principal Life Insurance Company | Maturing December 31, 2014 | ** | \$ 724,556 |
| * | Principal Life Insurance Company | Maturing December 31, 2015 | ** | 746,623 |
| * | Principal Life Insurance Company | Maturing December 31, 2016 | ** | 864,297 |
| * | Principal Life Insurance Company | Maturing December 31, 2017 | ** | 878,649 |
| * | Principal Life Insurance Company | Maturing December 31, 2018 | ** | 1,039,244 |
| Total Guaranteed Interest Accounts | | | | 4,253,369 |
| Pooled Separate Accounts: | | | | |
| * | Principal Life Insurance Company | Large Cap S&P 500 Index | ** | 4,593,917 |
| * | Principal Life Insurance Company | U.S. Property | ** | 2,620,883 |
| * | Principal Life Insurance Company | Mid Cap S&P 400 Index | ** | 2,024,661 |
| * | Principal Life Insurance Company | Small Cap S&P 600 Index | ** | 1,717,664 |
| * | Principal Life Insurance Company | International Emerging Markets | ** | 1,547,805 |
| * | Principal Life Insurance Company | Mid Cap Value I | ** | 1,543,997 |
| * | Principal Life Insurance Company | Diversified International | ** | 1,489,265 |
| * | Principal Life Insurance Company | Large Cap Growth I | ** | 1,398,660 |
| * | Principal Life Insurance Company | Money Market | ** | 1,356,394 |
| * | Principal Life Insurance Company | LifeTime 2030 | ** | 1,276,026 |
| * | Principal Life Insurance Company | Government and HQ Bond | ** | 1,237,122 |
| * | Principal Life Insurance Company | LifeTime 2020 | ** | 1,204,446 |
| * | Principal Life Insurance Company | LifeTime Strategic Income | ** | 1,012,093 |
| * | Principal Life Insurance Company | Large Cap Growth II | ** | 728,752 |
| * | Principal Life Insurance Company | Small Cap Growth I | ** | 564,215 |
| * | Principal Life Insurance Company | Equity Income | ** | 527,483 |
| * | Principal Life Insurance Company | Mid Cap Growth III | ** | 463,202 |
| * | Principal Life Insurance Company | LifeTime 2050 | ** | 462,038 |
| * | Principal Life Insurance Company | Core Plus Bond I | ** | 455,304 |
| * | Principal Life Insurance Company | Financial Group, Inc. Stock | ** | 452,412 |
| * | Principal Life Insurance Company | Small Cap Value II | ** | 387,963 |
| * | Principal Life Insurance Company | Short-term Income | ** | 308,836 |
| * | Principal Life Insurance Company | LifeTime 2040 | ** | 298,065 |
| * | Principal Life Insurance Company | LifeTime 2010 | ** | 279,728 |
| * | Principal Life Insurance Company | Bond Market Index | ** | 23,390 |
| * | Principal Life Insurance Company | LifeTime 2060 | ** | 1,570 |
| Total Pooled Separate Accounts | | | | 27,975,891 |
| Total | | | | \$ 32,229,260 |

* Party-in-interest as defined by section 3(14) of ERISA.

** Historical cost information omitted with respect to assets held for investment purposes on participant-directed individual account balances.

See independent auditor's report.

UNISEA 401(k) PLAN

Attachment of Form 5500, Schedule H, Line 4(i) Schedule of Assets Held as of December 31, 2014

Employer: UniSea, Inc.

EIN: 91-0917126

Plan No.: 001

| (a) | (b) Identity of Issuer, Borrower, Lessor, or Similar Party | (c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | (d) Cost | (e) Current Value |
|---|--|--|----------|----------------------|
| Guaranteed Interest Accounts: | | | | |
| * | Principal Life Insurance Company | Maturing December 31, 2014 | ** | \$ 724,556 |
| * | Principal Life Insurance Company | Maturing December 31, 2015 | ** | 746,623 |
| * | Principal Life Insurance Company | Maturing December 31, 2016 | ** | 864,297 |
| * | Principal Life Insurance Company | Maturing December 31, 2017 | ** | 878,649 |
| * | Principal Life Insurance Company | Maturing December 31, 2018 | ** | 1,039,244 |
| Total Guaranteed Interest Accounts | | | | 4,253,369 |
| Pooled Separate Accounts: | | | | |
| * | Principal Life Insurance Company | Large Cap S&P 500 Index | ** | 4,593,917 |
| * | Principal Life Insurance Company | U.S. Property | ** | 2,620,883 |
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| * | Principal Life Insurance Company | International Emerging Markets | ** | 1,547,805 |
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| * | Principal Life Insurance Company | Diversified International | ** | 1,489,265 |
| * | Principal Life Insurance Company | Large Cap Growth I | ** | 1,398,660 |
| * | Principal Life Insurance Company | Money Market | ** | 1,356,394 |
| * | Principal Life Insurance Company | LifeTime 2030 | ** | 1,276,026 |
| * | Principal Life Insurance Company | Government and HQ Bond | ** | 1,237,122 |
| * | Principal Life Insurance Company | LifeTime 2020 | ** | 1,204,446 |
| * | Principal Life Insurance Company | LifeTime Strategic Income | ** | 1,012,093 |
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| * | Principal Life Insurance Company | LifeTime 2050 | ** | 462,038 |
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| * | Principal Life Insurance Company | LifeTime 2010 | ** | 279,728 |
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| Total Pooled Separate Accounts | | | | 27,975,891 |
| Total | | | | \$ 32,229,260 |

* Party-in-interest as defined by section 3(14) of ERISA.

** Historical cost information omitted with respect to assets held for investment purposes on participant-directed individual account balances.

See independent auditor's report.