

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

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>PENSION PLAN FOR BARGAINING UNIT EMPLOYEES OF ECLIPSE MANUFACTURING CO.</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>04/01/1967</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>04/01/1967</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>04/01/1967</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>ECLIPSE MANUFACTURING CO.</u> <u>1775 LOGAN AVENUE</u> <u>YOUNGSTOWN, OH 44505</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>52-2341493</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>920-457-2311</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>332110</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>52-2341493</u>	2c Plan Sponsor's telephone number <u>920-457-2311</u>	2d Business code (see instructions) <u>332110</u>	
2b Employer Identification Number (EIN) <u>52-2341493</u>					
2c Plan Sponsor's telephone number <u>920-457-2311</u>					
2d Business code (see instructions) <u>332110</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2015	TINDARO CAPUTO
	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) <u>COHEN & COMPANY, LTD.</u> <u>OFFICES LISTED AT</u> <u>WWW.COHENCPA.COM, OH 44115</u>			Preparer's telephone number (optional) <u>800-229-1099</u>

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN
	3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 138
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year	6a(1) 29
a(2) Total number of active participants at the end of the plan year	6a(2) 0
b Retired or separated participants receiving benefits	6b 55
c Other retired or separated participants entitled to future benefits.....	6c 79
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 134
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 4
f Total. Add lines 6d and 6e	6f 138
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1I	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

Round off amounts to nearest dollar.
Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan PENSION PLAN FOR BARGAINING UNIT EMPLOYEES OF ECLIPSE MANUFACTURING CO.	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ECLIPSE MANUFACTURING CO.	D Employer Identification Number (EIN) 52-2341493

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2014			
2 Assets:			
a Market value	2a	3240407	
b Actuarial value	2b	3052755	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	56	2242582	2242582
b For terminated vested participants	53	552073	552073
c For active participants	29	888501	912587
d Total	138	3683156	3707242
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐		
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	6.49%	
6 Target normal cost	6	6375	

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

SIGN HERE	Signature of actuary KELLY R. SWART Type or print name of actuary BUCK CONSULTANTS, LLC Firm name 11 STANWIX STREET, SUITE 700 PITTSBURGH, PA 15222-1312 Address of the firm	Date 14-05429 Most recent enrollment number 412-281-2506 Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)		
10 Interest on line 9 using prior year's actual return of <u>12.90</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		13
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.68</u> %		1
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		14
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	82.34 %
15 Adjusted funding target attainment percentage	15	82.34 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	79.75 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/15/2014	39488	0			
07/15/2014	39488	0			
10/17/2014	13000	0			
01/15/2015	30446	0			
09/15/2015	21000	0			
			Totals ▶	18(b)	143422
				18(c)	

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	136724
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☒ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
		(4) 4th
		0

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

21 Discount rate:				
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	6375	
b Excess assets, if applicable, but not greater than line 31a	31b		
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	654487	128938	
b Waiver amortization installment			
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	135313	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			
36 Additional cash requirement (line 34 minus line 35).....	36	135313	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	136724	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	1411	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40		

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 PENSION PLAN FOR BARGAINING UNIT EMPLOYEES OF ECLIPSE MANUFACTURING CO.	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ECLIPSE MANUFACTURING CO.	D Employer Identification Number (EIN) 52-2341493

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

U.S. BANK, N.A.

31-0841368

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 50		6831	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name: MCGLADREY, LLP	b EIN: 42-0714325
c Position: CORPORATE ACCOUNTANT	
d Address: 8040 EXCELSIOR DRIVE, SUITE 300 MADISON, WI 53717	e Telephone: 608-829-6576

Explanation: CHANGE IN CORPORATE ACCOUNTANT.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
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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>PENSION PLAN FOR BARGAINING UNIT EMPLOYEES OF ECLIPSE MANUFACTURING CO.</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ECLIPSE MANUFACTURING CO.</u>	D Employer Identification Number (EIN) <u>52-2341493</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	4400	5699
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	100245	51446
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	3139580	3191350
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	3244225	3248495

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	3244225	3248495
---	-----------	---------	---------

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)	143422	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		143422
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	62547	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		62547
(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)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		39878
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		245847

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	234746	
(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)		234746
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	6831	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		6831
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		241577

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		4270
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: COHEN & COMPANY, LTD.

(2) EIN: 34-1912961

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.		X	

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

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

A Name of plan <u>PENSION PLAN FOR BARGAINING UNIT EMPLOYEES OF ECLIPSE MANUFACTURING CO.</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ECLIPSE MANUFACTURING CO.</u>	D Employer Identification Number (EIN) <u>52-2341493</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
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): _____ Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

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

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

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
--	-----------------------------------	-----------------------------------	-------------------------------	--

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PENSION PLAN FOR BARGAINING UNIT
EMPLOYEES OF ECLIPSE MANUFACTURING CO.

INDEPENDENT AUDITORS' REPORT

DECEMBER 31, 2014 AND 2013

PENSION PLAN FOR BARGAINING UNIT
EMPLOYEES OF ECLIPSE MANUFACTURING CO.
DECEMBER 31, 2014 AND 2013

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TRUSTEES
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES
OF ECLIPSE MANUFACTURING CO.

Independent Auditors' Report

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Co. (the Plan), which comprise the statement of net assets available for benefits as of December 31, 2014, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these 2014 financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by U.S. Bank N.A., the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2014, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2014 financial statements. Accordingly, we do not express an opinion on the 2014 financial statements.

Other Matter – Supplemental Schedules

The supplemental schedules of (a) Schedule H, Line 4i – Schedule of Assets Held at End of Year and (b) Schedule H, Line 4j – Schedule of Reportable Transactions as of and for the year ended December 31, 2014, are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

Other Matter – 2013 Financial Statements

The financial statements of the Plan as of December 31, 2013, were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by U.S. Bank N.A., the trustee of the Plan. Their report, dated September 24, 2015, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements, and (b) the form and content of the information included in the financial statements, other than that derived from the information certified by the trustee, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Report on Form and Content in Compliance with DOL Rules and Regulations 2014

The form and content of the information included in the 2014 financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

October 15, 2015
Youngstown, Ohio

Cohen & Company Ltd.

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
CASH	<u>\$ 5,699</u>	<u>\$ 4,400</u>
INVESTMENTS – AT FAIR VALUE	<u>3,191,301</u>	<u>3,139,580</u>
RECEIVABLES		
Interest and dividends	49	
Employer contribution	<u>51,446</u>	<u>112,218</u>
	<u>51,495</u>	<u>112,218</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 3,248,495</u>	<u>\$ 3,256,198</u>

See accompanying notes to the financial statements.

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2014

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

Investment income:

Dividends and interest	\$ 62,547
Net appreciation in fair value of investments	<u>39,878</u>
	102,425

Employer contributions	<u>131,449</u>
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Total additions	<u>233,874</u>
-----------------	----------------

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefit payments	234,746
Administrative expenses	<u>6,831</u>
Total deductions	<u>241,577</u>

NET DECREASE	(7,703)
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NET ASSETS AVAILABLE FOR BENEFITS:

BEGINNING OF YEAR	<u>3,256,198</u>
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END OF YEAR	<u>\$ 3,248,495</u>
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See accompanying notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. DESCRIPTION OF PLAN

The following description of the Pension Plan for Bargaining Unit Employees of Eclipse Manufacturing Co. (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 non-contributory defined benefit pension plan for Eclipse Manufacturing Co. (the Company) employees who are members of a bargaining unit. Such employees are included in the Plan after they have completed one year of service and reached age twenty-one. The Plan was frozen to new entrants and future benefit accruals effective May 1, 2009. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Administration

The plan administrator has overall responsibility for the operation and administration of the Plan. The plan administrator determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Sale of Company's Assets

In July 2014, all of the Company's assets were sold, and operations ceased. The Company's parent, Metal Technology Solutions, Inc., will fund future obligations of the Plan for the foreseeable future. The Plan will also be administered by the parent company.

Funding Policy

Contributions to provide benefits under the Plan are made solely by the Company in amounts sufficient to meet or exceed the annual ERISA minimum funding requirements. The amounts are determined by an independent consulting actuary. Based upon the minimum funding requirements of ERISA, the Company made contributions of \$143,422 for 2014, which met the minimum funding requirements.

Pension Benefits

Participants under the Plan are entitled to monthly pension benefits after the later of 5 years of vested service or at normal retirement age (65), equal to .5% of monthly plan compensation, as defined, up to \$550 plus 1% of monthly plan compensation in excess of \$550, as defined. The Plan provides for a minimum benefit that is equal to a specified dollar rate multiplied by the years of benefit service. If employees terminate before rendering 5 years of service, they forfeit the right to receive any portion of their accumulated benefits. In general, benefits are paid in the form of monthly payments, or in certain circumstances, a lump-sum distribution, as defined.

NOTES TO THE FINANCIAL STATEMENTS

1. DESCRIPTION OF PLAN (Continued)

Death, Disability and Early Retirement Benefits

If a married participant with vested benefits dies while employed or after termination of employment, but before benefits under the Plan commence, the surviving spouse would receive one-half of the benefit that would be payable as if the participant retired with an immediate joint and survivor annuity. If a participant dies after commencing benefits, any additional payments would depend on the form of payment elected by the participant. Active employees who become totally disabled receive annual disability benefits that are equal to the equivalent normal retirement benefit they have accumulated as of the time they become disabled. Disability benefits are paid until early or normal retirement age, at which time disabled participants will receive the early or normal retirement benefit computed as though they had been employed to early or normal retirement age.

The Plan provides for early retirement with reduced benefits at any time after attaining age 60 and completing 5 years of vested service. The Plan provides for full vesting of benefits after five years of vesting service, as defined in the Plan.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Adoption of ASU 2015-12

The Plan has elected to early adopt Financial Accounting Standards Board ASU 2015-12 for 2014. As such the Plan has eliminated certain disclosures related to investments. The statement of net assets available for benefits and certain related disclosures at December 31, 2013, have been retroactively adjusted to conform to the new standard.

Basis of Accounting

The accompanying financial statements have been prepared using the accrual method of accounting.

Use of Accounting Estimates

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

Investment Valuation and Income Recognition

Investments are reported at fair value as reported by U.S. Bank N.A. (U.S. Bank), the trustee of the plan. Fair value is the price that would be received to sell an asset or transfer a liability in an orderly transaction between market participants at the measurement date. The plan administrator determines the Plan's valuation policies utilizing information provided by the investment advisers and trustee. See Note 5 for discussion of fair value measurements.

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment Valuation and Income Recognition (continued)

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

Payment of Benefits

Benefit payments are recorded when paid.

Income Taxes

The Plan recognizes and discloses uncertain tax positions in accordance with GAAP. As of December 31, 2014 and 2013, and for the year ended December 31, 2014, the Plan did not have a liability for unrecognized tax benefits. The Plan is no longer subject to examination by federal and state taxing authorities prior to 2011.

Plan Expenses

Certain expenses of administering the Plan, principally trustee fees, are paid by the Plan. Certain other administrative expenses are paid by the Company and are not reflected in the accompanying financial statements. Certain investment management fees are charged to the Plan as a reduction of investment return and are included in the net appreciation in fair value of investments.

Subsequent Events

Plan management has evaluated subsequent events through October 15, 2015, the date the financial statements were available to be issued.

3. ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service that participants have rendered. Accumulated plan benefits include benefits expected to be paid to retired or terminated employees or their beneficiaries, and beneficiaries of employees who have died. Benefits under the Plan are accumulated as defined in Note 1. The accumulated plan benefits for active employees equaled the accumulation, with interest, of the annual benefit accruals as of the date the Plan was frozen. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the date the Plan was frozen.

The actuarial present value of accumulated plan benefits is determined by actuaries from Buck Consultants, the Plan's actuary, and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts and interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

NOTES TO THE FINANCIAL STATEMENTS

3. ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

The significant actuarial assumptions used in the valuations at January 1, 2015 and 2014, were as follows:

(a) Life expectancy of participants – January 1, 2015: RP-2014 Blue Collar mortality table backed off to 2007 by the MP-2014 improvement scale and projected forward using the Buck Modified Projection Scale, which modifies the MP-2014 improvement scale using a grading period of 15 years instead of 20 years to a long-term improvement rate of .75% instead of 1%; January 1, 2014: RP-2014 mortality tables with MP-2014 generational mortality improvements

(b) Retirement age – A graded table as follows:

<u>Retirement Age</u>	<u>Annual Rates of Retirement per 100 Eligible Participants</u>
60	15.0%
61	10.0%
62	10.0%
63	10.0%
64	30.0%
65	75.0%
66	100.0%

(c) Discount rate – assumed rate of return of 7.50%

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

The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2015 and 2014. Had the valuations been performed as of December 31, 2014 and 2013, there would be no material difference.

The accumulated plan benefit information at January 1, 2015 and 2014, the dates of the most recent actuarial valuations, are as follows:

	<u>2015</u>	<u>2014</u>
Present value of accumulated plan benefits		
Vested benefits		
Participants currently receiving payments	\$ 2,159,552	\$ 2,168,495
Other participants	<u>1,302,084</u>	<u>1,343,556</u>
	3,461,636	3,512,051
Nonvested benefits		<u>17,899</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 3,461,636</u>	<u>\$ 3,529,950</u>

NOTES TO THE FINANCIAL STATEMENTS

3. ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

The changes in accumulated plan benefits for the year ended January 1, 2015, are as follows:

Accumulated plan benefits – beginning of year	\$ 3,529,950
Increase (decrease) during the year attributable to:	
Increase for interest due to the decrease in discount period	256,113
Actual benefits paid	(234,746)
Assumption changes	(129,538)
Benefits accumulated and other	<u>39,857</u>
Accumulated plan benefits – end of year	<u>\$ 3,461,636</u>

4. INFORMATION CERTIFIED BY TRUSTEE

In accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator has elected to restrict the scope of the auditor's examination with regard to statements or information prepared and certified by U.S. Bank, the trustee.

U.S. Bank has certified as to the completeness and accuracy of the investments it holds, changes in net assets arising from investment activity and the schedules of assets held at end of year and reportable transactions as of December 31, 2014 and 2013, and for the year ended December 31, 2014.

5. FAIR VALUE MEASUREMENTS

The framework for measuring fair value 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 market prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are described as follows:

Level 1	Inputs are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
Level 2	Other significant observable inputs including: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; or inputs that are derived principally from or corroborated by observable market data by correlation or other means
Level 3	Inputs are significant and unobservable (including the Plan's own assumptions used to determine value)

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

NOTES TO THE FINANCIAL STATEMENTS

5. FAIR VALUE MEASUREMENTS (Continued)

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

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

The preceding methods described may produce a fair value calculation that may not be indicative of the net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methodologies 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.

Assets measured at fair value are comprised of the following at December 31, 2014:

<u>Description</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Money market fund	\$ 41,961		
Mutual funds	3,149,340		
	<u>\$ 3,191,301</u>	<u>\$ -</u>	<u>\$ -</u>

Assets measured at fair value are comprised of the following at December 31, 2013:

<u>Description</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Money market fund	\$ 85,432		
Mutual funds	3,054,148		
	<u>\$ 3,139,580</u>	<u>\$ -</u>	<u>\$ -</u>

The Plan did not hold any Level 3 assets during 2014 and 2013.

6. TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated October 14, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC).

NOTES TO THE FINANCIAL STATEMENTS

7. PLAN TERMINATION

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

1. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
2. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. government agency) up to the applicable limitations.
3. All other vested benefits (that is, vested benefits not insured by the PBGC).
4. All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the plan sponsor and the level of benefits guaranteed by the PBGC.

8. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by U.S. Bank. U.S. Bank is the trustee as defined by the Plan and, therefore, such transactions qualify as party-in-interest transactions. Fees paid by the Plan to U.S. Bank totaled \$6,831 for 2014.

9. RISKS AND UNCERTAINTIES

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

NOTES TO THE FINANCIAL STATEMENTS

9. RISKS AND UNCERTAINTIES (Continued)

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

10. PENSION PROTECTION ACT

The Pension Protection Act of 2006 (PPA), as amended by the Worker, Retiree, and Employer Recovery Act of 2008 (WRERA), imposes certain benefit restrictions for qualified defined benefit plans that do not meet certain funding thresholds. The "At-Risk" status is referred to as the Funding Target Attainment Percentage (FTAP). A plan's funded percentage is referred to as the Adjusted Funding Target Attainment Percentage (AFTAP). The 2014 and 2013 AFTAPs for the Plan are 84.82% and 82.31%, respectively. Because the AFTAP equals or exceeds 80 percent, the Plan is not subject to any benefit restrictions.

11. RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2013, to Form 5500:

Net assets available for benefits per the financial statements	\$ 3,256,198
Timing difference in recognition of employer contribution	<u>(11,973)</u>
Net assets available for benefits per Form 5500	<u>\$ 3,244,225</u>

The following is a reconciliation of employer contributions per the financial statements for 2014 to Form 5500:

Employer contributions per the financial statements	\$ 131,449
Timing difference in recognition of employer contributions	<u>11,973</u>
Employer contributions per Form 5500	<u>\$ 143,422</u>

PENSION PLAN FOR BARGAINING UNIT EMPLOYEES OF ECLIPSE MANUFACTURING CO.
FORM 5500
PLAN NUMBER: 001
PLAN SPONSOR: ECLIPSE MANUFACTURING CO.
EIN: 52-2341493
YEAR END: DECEMBER 31, 2014

Schedule H, Part IV, Line 4(i) – SCHEDULE OF ASSETS HELD AT END OF YEAR

a	b-Identity of Issue	c-Description of Investment	d-Cost	e-Current Value
*	First American Prime Obligation Fund CI Y	Money Market Fund	\$ 41,961	\$ 41,961
	Baird Aggregate Bond Fund Instl CI Y	Mutual Fund	189,810	190,162
	Causeway Emerging Markets Instl	Mutual Fund	174,163	164,434
	Dodge & Cox Stock Fund	Mutual Fund	196,696	213,546
	Fidelity Invt Tr Ad Intl Disci	Mutual Fund	190,985	189,839
	Golden Large Cap Core I	Mutual Fund	207,567	213,923
	Goldman Sachs Comm Strat Ins	Mutual Fund	73,714	52,520
	Glenmede Sc Equity Port Adv	Mutual Fund	49,734	49,428
	Highland Long Short Equity Z	Mutual Fund	79,858	80,068
	Laudus International Marketmasters	Mutual Fund	183,049	191,000
	Legg Mason Clearbridge Agr Grw I	Mutual Fund	111,101	142,541
	Loomis Sayles Gbl Bond Inst	Mutual Fund	33,955	31,548
	Loomis Sayles Strategic Alpha Fund Y	Mutual Fund	131,252	128,834
	Nuveen High Income Bond Fd CI I	Mutual Fund	199,580	187,117
	Nuveen Real Estate Secur R6	Mutual Fund	130,796	146,987
	Nuveen Strategic Income I	Mutual Fund	187,451	191,638
	Nuveen Short-Term Bond Fund CI I	Mutual Fund	167,573	165,593
	Oppenheimer Developing Markets I	Mutual Fund	156,352	150,438
	Oppenheimer Senior Floating Rate I	Mutual Fund	110,382	106,662
	Robeco Boston Partners LS Rsrch	Mutual Fund	78,567	83,395
	T Rowe Price Blue Chip Growth Fd	Mutual Fund	101,335	141,372
	T Rowe Price Mid Cap Growth Fd #64	Mutual Fund	95,518	97,150
	Tcw Emerging Markets Income Fund	Mutual Fund	103,606	97,233
	Vanguard Small Cap Value Index Fund	Mutual Fund	48,344	49,535
	Vanguard Midcap Value Index Admiral	Mutual Fund	77,089	84,377
			\$ 3,120,438	\$ 3,191,301

*A party-in-interest as defined by ERISA.

PENSION PLAN FOR BARGAINING UNIT EMPLOYEES OF ECLIPSE MANUFACTURING CO.

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PENSION PLAN FOR BARGAINING UNIT EMPLOYEES OF ECLIPSE MANUFACTURING CO.
FORM 5500

PLAN NUMBER: 001

PLAN SPONSOR: ECLIPSE MANUFACTURING CO.

EIN: 52-2341493

YEAR ENDED: DECEMBER 31, 2014

Schedule H, Line 4(j) - SCHEDULE OF REPORTABLE TRANSACTIONS

(a) Identity of Party Involved	(b) Asset Description	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value	(i) Net Gain (Loss)
Dodge & Cox Stock Fund	Mutual Fund 4 Purchases, 1,205 shares 2 Sales, 24 shares	\$ 200,773	\$ 7,505			\$ 200,773 \$ 4,077	\$ 200,773 \$ 7,505	\$ 3,428
Vanguard Equity Income Admiral	Mutual Fund 1 Purchase, 289 shares 3 Sales, 3,700 shares	\$ 17,312	\$ 223,812			\$ 17,312 \$ 184,213	\$ 17,312 \$ 223,812	\$ 39,599
PIMCO Total Return Fund	Mutual Fund 2 Purchases, 1,610 shares 2 Sales, 39,770 shares	\$ 17,542	\$ 433,163			\$ 17,542 \$ 434,335	\$ 17,542 \$ 433,163	\$ (1,172)
Baird Aggregate Bond Fund Isntl Cl Y	Mutual Fund 4 Purchases, 18,270 shares 1 Sale, 679 shares	\$ 197,133	\$ 7,309			\$ 197,133 \$ 7,323	\$ 197,133 \$ 7,309	\$ (14)
Nuveen Short-Term Bond Fund Cl I	Mutual Fund 5 Purchases, 16,676 shares	\$ 167,573				\$ 167,573	\$ 167,573	
* First American Prime Obligation Fund Cl Y	Mutual Fund 82 Purchases, 443,645 shares 24 Sales, 487,116 shares	\$ 443,645	\$ 487,116			\$ 443,645 \$ 487,116	\$ 443,645 \$ 487,116	
Fidelity Invt Tr Ad Intl Disci	Mutual Fund 3 Purchases, 3,196 shares 3 Sales, 2,392 shares	\$ 124,420	\$ 95,037			\$ 124,420 \$ 91,222	\$ 124,420 \$ 95,037	\$ 3,815
Laudus International Marketmasters	Mutual Fund 4 Purchases, 5,441 shares 3 Sales, 3,857 shares	\$ 126,594	\$ 91,958			\$ 126,594 \$ 81,713	\$ 126,594 \$ 91,958	\$ 10,245
Robeco Boston Partners LS Rsrch	Mutual Fund 2 Purchases, 8,324 shares 3 Sales, 3,762 shares	\$ 120,356	\$ 57,491			\$ 120,356 \$ 54,185	\$ 120,356 \$ 57,491	\$ 3,306

*A party-in-interest as defined by ERISA.

Eclipse Manufacturing Co.
Administrative and Technical Group Pension Plan
EIN / PN: 52-2341493 / 002

Schedule SB, Part V – Summary of Plan Provisions

Effective date

Effective January 1, 1967, with a complete restatement as of January 1, 2001.

Eligibility

Age 21 and one year. Participation was frozen as of December 31, 2006.

Monthly plan compensation

Total wages or salary, including overtime and bonuses.

Normal form of payment

50% joint and survivor annuity for married participants and life annuity for unmarried participants.

Normal retirement date

Age 65 with 5 years of participation.

Eligibility for vested benefit

100% vesting after five years.

Early retirement date

Age 55 and 10 years of service.

Eligibility for disability benefit

Disability occurring while actively employed with 10 years of service, and must be eligible for Supplemental Disability Income from the Social Security Administration.

Eligibility for pre-retirement survivor annuity

Death occurring while:

1. Actively employed, after completing 5 years of vesting service.
2. Terminated with a vested deferred benefit but before benefit commencement.

Monthly accrued retirement benefit

Benefit accruals were frozen as of December 31, 2006.

Prior to 2007, the monthly accrued benefit Career Average formula was equal to the greater of the sum of A. and B., and the minimum benefit defined in C.

- A. Career Average formula for service prior to January 1, 1989 is the sum of (1.) and (2.) below:
 1. 0.5% of Monthly Plan Compensation up to \$550.
 2. 1.0% of Monthly Plan Compensation in excess of \$550.
- B. For service after January 1, 1989, the career average formula of 1.0% of Monthly Plan Compensation for each year of service.
- C. Minimum Pension is equal to \$14.00 rate multiplied by years of Benefit Service.

Eclipse Manufacturing Co.
Administrative and Technical Group Pension Plan
EIN / PN: 52-2341493 / 002

Schedule SB, Part V – Summary of Plan Provisions (continued)

Normal retirement benefit

Accrued benefit as of the Normal Retirement Date.

Late retirement benefit

Greater of A. and B. below:

- A. Benefit determined in accordance with the normal retirement benefit but based on service and compensation as of the later retirement date.
- B. Actuarial equivalent of the normal retirement benefit otherwise payable at normal retirement date.

Early retirement benefit

Accrued benefit as of early retirement date, reduced by 1/180 for each of the first 60 months plus 1/360 for each of the next 60 months by which the early retirement date precedes the Normal Retirement Date.

Disability benefit

Benefit equal to the accrued retirement benefit earned to date of disability.

Pre-retirement survivor annuity

Benefit that would have been payable if the participant had retired the day before his or her death and had elected a 50% joint and survivor annuity form. The continuation percentage to the surviving spouse increases to 100% if the participant dies after attaining eligibility for retirement but before retirement payments commence.

Optional forms of payment

Life annuity for married participants.

50%, 75% and 100% joint and survivor annuity.

Life annuity with 120, 180 or 240 months of payments guaranteed.

Actuarial Equivalent

The determination of actuarially equivalent annuity benefits is based on an interest rate of six percent per annum, compounded annually, and the Unisex Pension 1984 Mortality Table with ages set back one and one-half years. This setback is determined by interpolating between mortality rates with a one year age setback and mortality rates with a two year age set back.

Summary of Changes from the January 1, 2013 Valuation

None.

**PENSION PLAN FOR BARGAINING UNIT
EMPLOYEES OF ECLIPSE MANUFACTURING CO.**

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PENSION PLAN FOR BARGAINING UNIT EMPLOYEES OF ECLIPSE MANUFACTURING CO.

FORM 5500

EIN: 52-2341493

PLAN NUMBER: 001

YEAR END: DECEMBER 31, 2014

PLAN SPONSOR: ECLIPSE MANUFACTURING CO.

Schedule H, Part IV, Line 4(i) – SCHEDULE OF ASSETS HELD AT END OF YEAR

a	b-Identity of Issue	c-Description of Investment	d-Cost	e-Current Value
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	Laudus International Marketmasters	Mutual Fund	183,049	191,000
	Legg Mason Clearbridge Agr Grw I	Mutual Fund	111,101	142,541
	Loomis Sayles Gbl Bond Inst	Mutual Fund	33,955	31,548
	Loomis Sayles Strategic Alpha Fund Y	Mutual Fund	131,252	128,834
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	Nuveen Short-Term Bond Fund CI I	Mutual Fund	167,573	165,593
	Oppenheimer Developing Markets I	Mutual Fund	156,352	150,438
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	Robeco Boston Partners LS Rsrch	Mutual Fund	78,567	83,395
	T Rowe Price Blue Chip Growth Fd	Mutual Fund	101,335	141,372
	T Rowe Price Mid Cap Growth Fd #64	Mutual Fund	95,518	97,150
	Tcw Emerging Markets Income Fund	Mutual Fund	103,606	97,233
	Vanguard Small Cap Value Index Fund	Mutual Fund	48,344	49,535
	Vanguard Midcap Value Index Admiral	Mutual Fund	77,089	84,377
			\$ 3,120,438	\$ 3,191,301

*A party-in-interest as defined by ERISA.

Eclipse Manufacturing Co.
Administrative and Technical Group Pension Plan
EIN / PN: 52-2341493 / 002

Schedule SB, line 26 - Schedule of Active Participant Data

Age	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & up	Total
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	1	0	0	0	0	0	0	1
40-44	0	0	1	0	0	1	0	0	0	0	2
45-49	0	0	0	0	1	0	1	0	0	0	2
50-54	0	0	0	1	1	1	0	0	0	0	3
55-59	0	0	0	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0	0	0	0
70 & up	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	1	2	2	2	1	0	0	0	8

Eclipse Manufacturing Co.
Administrative and Technical Group Pension Plan
EIN / PN: 52-2341493 / 002

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

Prescribed Funding Assumptions and Methods

Funding interest rates

For 2014 Plan Year: Segment Rates with four-month lookback, constrained in accordance with HATFA as follows:

	Unconstrained Rates*	Rates Reflecting HATFA Corridor**
First Segment Rate	1.37%	4.99%
Second Segment Rate	4.05%	6.32%
Third Segment Rate	5.06%	6.99%

Effective Interest Rate:
Based on HATFA rates 6.51%

For 2013 Plan Year: Segment Rates with four-month lookback, constrained in accordance with HATFA as follows:

	Unconstrained Rates*	Rates Reflecting HATFA Corridor**
First Segment Rate	1.75%	5.23%
Second Segment Rate	4.62%	6.51%
Third Segment Rate	5.72%	7.16%

Effective Interest Rate:
Based on HATFA rates 6.70%

* Used for maximum tax-deduction purposes

** Used for minimum funding and benefit restriction purposes

Mortality

Mortality tables mandated by PPA as specified in IRS Regulation 1.430(h)(3)-1, applied on a static basis, projected 7 years from the valuation date for annuitants and 15 years for non-annuitants.

Actuarial cost method

The Funding Target is the present value of accrued benefits, frozen as of December 31, 2006. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year. The Target Normal Cost is equal to the expected plan related expenses since the plan was frozen as of December 31, 2006.

Eclipse Manufacturing Co.
Administrative and Technical Group Pension Plan
EIN / PN: 52-2341493 / 002

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

Non-Prescribed Funding Assumptions and Methods

Future salary increases

Current Year:	N/A
Prior Year:	N/A

Expenses

Expected plan administrative expenses of \$5,165 were added to the Target Normal Cost.

Frequency of optional payment forms

All active participants are assumed to elect a single life annuity at retirement, the most valuable form of payment.

Marital percentage

80% of participants are assumed to be married at death. Husbands are assumed to be 2 years older than their wives.

Mortality table

The mortality table is applied on a static basis. Separate annuitant and non-annuitant tables were used.

Withdrawal rates

Age	Rate
25	4.89%
30	3.70%
35	2.35%
40	1.13%
45	0.27%

Terminated vested participants are assumed to commence receiving benefits at age 65.

Eclipse Manufacturing Co.
Administrative and Technical Group Pension Plan
EIN / PN: 52-2341493 / 002

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

Non-Prescribed Funding Assumptions and Methods (continued)

Retirement Rates

Age	Active Participants and Current and Future Deferred Vested Participants
55	25%
56	5%
57	2%
58	2%
59	5%
60	2%
61	2%
62	25%
63	50%
64	20%
65	100%

In addition, for purposes of determining at-risk Funding Target and at-risk Target Normal Cost, employees eligible to retire and receive a benefit in the next 11 years are assumed to retire when first eligible (but not before the end of the current plan year) and will elect to receive the single life annuity form of benefit which produces the highest present value.

Disability rates

None assumed.

Asset valuation method

The Actuarial Value of Assets is market value as of the valuation date, including discounted receivable contributions, reduced by 2/3 and 1/3 of the gain/(loss) in each of the prior 2 years, respectively. The gain/(loss) for each period is determined as the actual return on market value during the period less the expected return on market value based on an assumed earnings rate chosen by the actuary but required by PPA to be not greater than the applicable third Segment Rate. The resulting value is constrained to be within a corridor of 90% to 110% of market value, including discounted receivable contributions.

	Actuary's Assumption	Third Segment Rate	Reflecting PPA Limit
2014 Expected Return	8.00%	6.99%	6.99%
2013 Expected Return	8.00%	7.16%	7.16%
2012 Expected Return	8.00%	7.52%	7.52%

Eclipse Manufacturing Co.
Administrative and Technical Group Pension Plan
EIN / PN: 52-2341493 / 002

Schedule SB, line 32- Schedule of Amortization Bases

Date Established	Type of Base	Remaining Installments	Shortfall Amortization Installment	Present Value of Remaining Installments as of January 1, 2014
January 1, 2010	Shortfall	5	\$ 104,995	\$ 477,389
January 1, 2011	Shortfall	6	47,586	251,390
January 1, 2012	Shortfall	5	(62,158)	(282,619)
January 1, 2013	Shortfall	6	17,781	93,934
January 1, 2014	Shortfall	7	<u>11,738</u>	<u>70,136</u>
Total			\$ 119,942	\$ 610,230

Elections were made under the Pension Relief Act of 2010 (PRA) to use the alternative 2 plus 7-year amortization period for the bases established in 2010 and 2011. Under 2 plus 7-year amortization, the required installments for the first 2 years of the amortization period equal interest on the base at the plan's Effective Interest Rate for the plan year of the election. The balance is then amortized over the following 7 years in level installments determined using the discount rates for the plan year of the election.

There was no installment acceleration amount for 2014.

Eclipse Manufacturing Co.
Administrative and Technical Group Pension Plan
EIN / PN: 52-2341493 / 002

Schedule SB, line 24 – Change in Actuarial Assumptions

- The expense load added to the Target Normal Cost was updated from \$5,716 to \$5,165 based on the prior year's actual administrative expenses.

**Pension Plan for Bargaining Unit Employees of
Eclipse Manufacturing Company
EIN / PN: 52-2341493 / 001**

Schedule SB – Statement by Enrolled Actuary

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the economic and demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. Because of limited scope, I performed no analysis of the potential range of such future differences.

PENSION PLAN FOR BARGAINING UNIT EMPLOYEES OF ECLIPSE MANUFACTURING CO.
FORM 5500

PLAN NUMBER: 001

EIN: 52-2341493

PLAN SPONSOR: ECLIPSE MANUFACTURING CO.

YEAR ENDED: DECEMBER 31, 2014

Schedule H, Line 4(j) - SCHEDULE OF REPORTABLE TRANSACTIONS

(a) Identity of Party Involved	(b) Asset Description	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value	(i) Net Gain (Loss)
Dodge & Cox Stock Fund	Mutual Fund							
	4 Purchases, 1,205 shares	\$ 200,773				\$ 200,773	\$ 200,773	
	2 Sales, 24 shares		\$ 7,505			\$ 4,077	\$ 7,505	\$ 3,428
Vanguard Equity Income Admiral	Mutual Fund							
	1 Purchase, 289 shares	\$ 17,312				\$ 17,312	\$ 17,312	
	3 Sales, 3,700 shares		\$ 223,812			\$ 184,213	\$ 223,812	\$ 39,599
PIMCO Total Return Fund	Mutual Fund							
	2 Purchases, 1,610 shares	\$ 17,542				\$ 17,542	\$ 17,542	
	2 Sales, 39,770 shares		\$ 433,163			\$ 434,335	\$ 433,163	\$ (1,172)
Baird Aggregate Bond Fund Isntl Cl Y	Mutual Fund							
	4 Purchases, 18,270 shares	\$ 197,133				\$ 197,133	\$ 197,133	
	1 Sale, 679 shares		\$ 7,309			\$ 7,323	\$ 7,309	\$ (14)
Nuveen Short-Term Bond Fund Cl I	Mutual Fund							
	5 Purchases, 16,676 shares	\$ 167,573				\$ 167,573	\$ 167,573	
* First American Prime Obligation Fund Cl Y	Mutual Fund							
	82 Purchases, 443,645 shares	\$ 443,645				\$ 443,645	\$ 443,645	
	24 Sales, 487,116 shares		\$ 487,116			\$ 487,116	\$ 487,116	
Fidelity Invt Tr Ad Intl Disci	Mutual Fund							
	3 Purchases, 3,196 shares	\$ 124,420				\$ 124,420	\$ 124,420	
	3 Sales, 2,392 shares		\$ 95,037			\$ 91,222	\$ 95,037	\$ 3,815
Laudus International Marketmasters	Mutual Fund							
	4 Purchases, 5,441 shares	\$ 126,594				\$ 126,594	\$ 126,594	
	3 Sales, 3,857 shares		\$ 91,958			\$ 81,713	\$ 91,958	\$ 10,245
Robeco Boston Partners LS Rsrch	Mutual Fund							
	2 Purchases, 8,324 shares	\$ 120,356				\$ 120,356	\$ 120,356	
	3 Sales, 3,762 shares		\$ 57,491			\$ 54,185	\$ 57,491	\$ 3,306

*A party-in-interest as defined by ERISA.