

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2014</b><br><br><b>This Form is Open to Public Inspection</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|

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

|                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                            |                                                |                   |                                           |                     |                                            |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-------------------|-------------------------------------------|---------------------|--------------------------------------------|---------------|
| <b>Part II</b>                                                                                                                                                                       | <b>Basic Plan Information—enter all requested information</b>                                                                                                                                                                                                                                              |                                                |                   |                                           |                     |                                            |               |
| <b>1a</b> Name of plan<br>MAKINO INC. PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES (MOTE)                                                                             | <table border="1"> <tr> <td><b>1b</b> Three-digit plan number (PN) ▶</td> <td><u>119</u></td> </tr> <tr> <td><b>1c</b> Effective date of plan</td> <td><u>01/01/1974</u></td> </tr> </table>                                                                                                               | <b>1b</b> Three-digit plan number (PN) ▶       | <u>119</u>        | <b>1c</b> Effective date of plan          | <u>01/01/1974</u>   |                                            |               |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                             | <u>119</u>                                                                                                                                                                                                                                                                                                 |                                                |                   |                                           |                     |                                            |               |
| <b>1c</b> Effective date of plan                                                                                                                                                     | <u>01/01/1974</u>                                                                                                                                                                                                                                                                                          |                                                |                   |                                           |                     |                                            |               |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br>MAKINO, INC.<br><br>7680 INNOVATION WAY<br>MASON, OH 45040-9695 | <table border="1"> <tr> <td><b>2b</b> Employer Identification Number (EIN)</td> <td><u>31-0352460</u></td> </tr> <tr> <td><b>2c</b> Plan Sponsor's telephone number</td> <td><u>513-573-4517</u></td> </tr> <tr> <td><b>2d</b> Business code (see instructions)</td> <td><u>333510</u></td> </tr> </table> | <b>2b</b> Employer Identification Number (EIN) | <u>31-0352460</u> | <b>2c</b> Plan Sponsor's telephone number | <u>513-573-4517</u> | <b>2d</b> Business code (see instructions) | <u>333510</u> |
| <b>2b</b> Employer Identification Number (EIN)                                                                                                                                       | <u>31-0352460</u>                                                                                                                                                                                                                                                                                          |                                                |                   |                                           |                     |                                            |               |
| <b>2c</b> Plan Sponsor's telephone number                                                                                                                                            | <u>513-573-4517</u>                                                                                                                                                                                                                                                                                        |                                                |                   |                                           |                     |                                            |               |
| <b>2d</b> Business code (see instructions)                                                                                                                                           | <u>333510</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.

|                                                                                                                                                                                                                 |                                                   |      |                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------|---------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                                                                                                                                | Filed with authorized/valid electronic signature. |      |                                                               |
|                                                                                                                                                                                                                 | Signature of plan administrator                   | Date | Enter name of individual signing as plan administrator        |
| <b>SIGN HERE</b>                                                                                                                                                                                                |                                                   |      |                                                               |
|                                                                                                                                                                                                                 | Signature of employer/plan sponsor                | Date | Enter name of individual signing as employer or plan sponsor  |
| <b>SIGN HERE</b>                                                                                                                                                                                                |                                                   |      |                                                               |
|                                                                                                                                                                                                                 | 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)<br>GRANT THORNTON LLP<br>GRANT THORNTON LLP<br>175 W. JACKSON BLVD., 20TH FLOOR<br>CHICAGO, IL 60604 |                                                   |      | Preparer's telephone number (optional)<br><u>312-856-0200</u> |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div>                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>4</b> 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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>4b</b> EIN<br><br><b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>5</b> 483                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><br><b>b</b> Retired or separated participants receiving benefits .....<br><b>c</b> Other retired or separated participants entitled to future benefits.....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . .....<br><br><b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><br><b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested..... | <b>6a(1)</b> 120<br><b>6a(2)</b> 114<br><b>6b</b> 200<br><b>6c</b> 149<br><b>6d</b> 463<br><b>6e</b> 24<br><b>6f</b> 487<br><br><b>6g</b><br><br><b>6h</b> 0                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>1A 1I 3H<br><br><b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>9a</b> Plan funding arrangement (check all that apply)<br><b>(1)</b> <input checked="" type="checkbox"/> Insurance<br><b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br><b>(3)</b> <input checked="" type="checkbox"/> Trust<br><b>(4)</b> <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>9b</b> Plan benefit arrangement (check all that apply)<br><b>(1)</b> <input checked="" type="checkbox"/> Insurance<br><b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br><b>(3)</b> <input checked="" type="checkbox"/> Trust<br><b>(4)</b> <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                                       |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>a Pension Schedules</b><br><b>(1)</b> <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br><b>(2)</b> <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br><b>(3)</b> <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>b General Schedules</b><br><b>(1)</b> <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br><b>(2)</b> <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br><b>(3)</b> <input checked="" type="checkbox"/> <u>1</u> <b>A</b> (Insurance Information)<br><b>(4)</b> <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br><b>(5)</b> <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br><b>(6)</b> <input type="checkbox"/> <b>G</b> (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 \_\_\_\_\_

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

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

|                                                                                                                |                                                                    |            |
|----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><b>MAKINO INC. PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES (MOTÉ)</b> | <b>B</b> Three-digit plan number (PN) ►                            | <b>119</b> |
|                                                                                                                |                                                                    |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>MAKINO, INC.</b>                           | <b>D</b> Employer Identification Number (EIN)<br><b>31-0352460</b> |            |

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

**1** Coverage Information:

**(a)** Name of insurance carrier

**PRINCIPAL LIFE INSURANCE COMPANY**

| <b>(b)</b> EIN    | <b>(c)</b> NAIC code | <b>(d)</b> Contract or identification number | <b>(e)</b> Approximate number of persons covered at end of policy or contract year | Policy or contract year |                   |
|-------------------|----------------------|----------------------------------------------|------------------------------------------------------------------------------------|-------------------------|-------------------|
|                   |                      |                                              |                                                                                    | <b>(f)</b> From         | <b>(g)</b> To     |
| <b>42-0127290</b> | <b>61271</b>         | <b>518236</b>                                | <b>265</b>                                                                         | <b>01/01/2014</b>       | <b>12/31/2014</b> |

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

|                                             |                                      |
|---------------------------------------------|--------------------------------------|
| <b>(a)</b> Total amount of commissions paid | <b>(b)</b> Total amount of fees paid |
| <b>24890</b>                                | <b>89</b>                            |

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

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

**SBHU LIFE AGENCY INC**  
**1 NEW YORK PLZ FL 12**  
**NEW YORK, NY 10004-1901**

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
| <b>24890</b>                                         |                                 |                    | <b>3</b>                     |

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

**MORGAN STANLEY DW INC**  
**ATTN ANTHONY BANJANY HARBORSIDE**  
**FINCL CNT 201 PLAZA 2 3RD FL**  
**JERSEY CITY, NJ 07311**

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                                                   | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|---------------------------------------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose                                |                              |
| <b>0</b>                                             | <b>89</b>                       | <b>PRORATED INCENTIVE, NOT DEDUCTED FROM PLAN</b> | <b>3</b>                     |

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

Schedule A (Form 5500) 2014  
 v. 140124

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

---

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

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

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

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

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

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

---

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

---

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

---

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

**Part II Investment and Annuity Contract Information**

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

|                                                                                                        |          |          |
|--------------------------------------------------------------------------------------------------------|----------|----------|
| <b>4</b> Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> |          |
| <b>5</b> Current value of plan's interest under this contract in separate accounts at year end .....   | <b>5</b> | 21933867 |

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

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

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

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

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

|                                                                                                         |              |   |
|---------------------------------------------------------------------------------------------------------|--------------|---|
| <b>b</b> Balance at the end of the previous year .....                                                  | <b>7b</b>    |   |
| <b>c</b> Additions: (1) Contributions deposited during the year .....                                   | <b>7c(1)</b> |   |
| (2) Dividends and credits .....                                                                         | <b>7c(2)</b> |   |
| (3) Interest credited during the year .....                                                             | <b>7c(3)</b> |   |
| (4) Transferred from separate account .....                                                             | <b>7c(4)</b> |   |
| (5) Other (specify below) .....                                                                         | <b>7c(5)</b> |   |
| ▶                                                                                                       |              |   |
| (6) Total additions .....                                                                               | <b>7c(6)</b> | 0 |
| <b>d</b> Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) .....                   | <b>7d</b>    | 0 |
| <b>e</b> Deductions:                                                                                    |              |   |
| (1) Disbursed from fund to pay benefits or purchase annuities during year .....                         | <b>7e(1)</b> |   |
| (2) Administration charge made by carrier .....                                                         | <b>7e(2)</b> |   |
| (3) Transferred to separate account .....                                                               | <b>7e(3)</b> |   |
| (4) Other (specify below) .....                                                                         | <b>7e(4)</b> |   |
| ▶                                                                                                       |              |   |
| (5) Total deductions .....                                                                              | <b>7e(5)</b> | 0 |
| <b>f</b> Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ) ..... | <b>7f</b>    | 0 |

**Part III Welfare Benefit Contract Information**

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

**8** Benefit and contract type (check all applicable boxes)

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

**9** Experience-rated contracts:

|                                                                                                                                                   |                 |                 |   |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|---|
| <b>a</b> Premiums: (1) Amount received.....                                                                                                       | <b>9a(1)</b>    |                 |   |
| (2) Increase (decrease) in amount due but unpaid.....                                                                                             | <b>9a(2)</b>    |                 |   |
| (3) Increase (decrease) in unearned premium reserve .....                                                                                         | <b>9a(3)</b>    |                 |   |
| (4) Earned ((1) + (2) - (3)).....                                                                                                                 |                 | <b>9a(4)</b>    | 0 |
| <b>b</b> Benefit charges (1) Claims paid.....                                                                                                     | <b>9b(1)</b>    |                 |   |
| (2) Increase (decrease) in claim reserves.....                                                                                                    | <b>9b(2)</b>    |                 |   |
| (3) Incurred claims (add (1) and (2)) .....                                                                                                       |                 | <b>9b(3)</b>    | 0 |
| (4) Claims charged .....                                                                                                                          |                 | <b>9b(4)</b>    |   |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                     |                 |                 |   |
| (A) Commissions .....                                                                                                                             | <b>9c(1)(A)</b> |                 |   |
| (B) Administrative service or other fees.....                                                                                                     | <b>9c(1)(B)</b> |                 |   |
| (C) Other specific acquisition costs .....                                                                                                        | <b>9c(1)(C)</b> |                 |   |
| (D) Other expenses.....                                                                                                                           | <b>9c(1)(D)</b> |                 |   |
| (E) Taxes .....                                                                                                                                   | <b>9c(1)(E)</b> |                 |   |
| (F) Charges for risks or other contingencies.....                                                                                                 | <b>9c(1)(F)</b> |                 |   |
| (G) Other retention charges .....                                                                                                                 | <b>9c(1)(G)</b> |                 |   |
| (H) Total retention .....                                                                                                                         |                 | <b>9c(1)(H)</b> | 0 |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)..... |                 | <b>9c(2)</b>    |   |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement .....                               |                 | <b>9d(1)</b>    |   |
| (2) Claim reserves .....                                                                                                                          |                 | <b>9d(2)</b>    |   |
| (3) Other reserves.....                                                                                                                           |                 | <b>9d(3)</b>    |   |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).) .....                                          |                 | <b>9e</b>       |   |

**10** Nonexperience-rated contracts:

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

Specify nature of costs ▶

**Part IV Provision of Information**

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

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

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

|                                                                                                                                    |                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| 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<br>MAKINO INC. PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES (MOTE)                                   | B Three-digit plan number (PN) 119                                                                                                               |
| C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>MAKINO, INC.                                                  | D Employer Identification Number (EIN)<br>31-0352460                                                                                             |
| E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |

|        |                                                                                                                                                                                                  |                            |                           |                          |
|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| Part I | Basic Information                                                                                                                                                                                |                            |                           |                          |
| 1      | Enter the valuation date: Month 01 Day 01 Year 2014                                                                                                                                              |                            |                           |                          |
| 2      | Assets:                                                                                                                                                                                          |                            |                           |                          |
| a      | Market value                                                                                                                                                                                     | 2a                         | 26974533                  |                          |
| b      | Actuarial value                                                                                                                                                                                  | 2b                         | 25671810                  |                          |
| 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                                                                                                                                     | 215                        | 19858194                  | 19858194                 |
| b      | For terminated vested participants                                                                                                                                                               | 155                        | 4492280                   | 4492280                  |
| c      | For active participants                                                                                                                                                                          | 106                        | 7229101                   | 7740579                  |
| d      | Total                                                                                                                                                                                            | 476                        | 31579575                  | 32091053                 |
| 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                          | 6.42%                     |                          |
| 6      | Target normal cost                                                                                                                                                                               | 6                          | 212487                    |                          |

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                                                 |                               | 10/05/2015                             |
|                                                           | Signature of actuary          | Date                                   |
| SCOTT LANHAM                                              | Type or print name of actuary | 14-06847                               |
|                                                           |                               | Most recent enrollment number          |
| BUCK CONSULTANTS, LLC                                     | Firm name                     | 513-784-0005                           |
|                                                           |                               | Telephone number (including area code) |
| 720 E. PETE ROSE WAY<br>SUITE 300<br>CINCINNATI, OH 45202 | Address of the firm           |                                        |

| <b>Part II Beginning of Year Carryover and Prefunding Balances</b> |                                                                                                                                                          | (a) Carryover balance | (b) Prefunding balance |
|--------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b>                                                           | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                                          |                       | 296308                 |
| <b>8</b>                                                           | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                       |                       |                        |
| <b>9</b>                                                           | Amount remaining (line 7 minus line 8) .....                                                                                                             | 0                     | 296308                 |
| <b>10</b>                                                          | Interest on line 9 using prior year's actual return of <u>13.27</u> % .....                                                                              | 0                     | 39320                  |
| <b>11</b>                                                          | Prior year's excess contributions to be added to prefunding balance:                                                                                     |                       |                        |
| <b>a</b>                                                           | Present value of excess contributions (line 38a from prior year) .....                                                                                   |                       | 8856                   |
| <b>b(1)</b>                                                        | 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>6.62</u> % ..... |                       | 586                    |
| <b>b(2)</b>                                                        | Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                                 |                       |                        |
| <b>c</b>                                                           | Total available at beginning of current plan year to add to prefunding balance .....                                                                     |                       | 9442                   |
| <b>d</b>                                                           | Portion of (c) to be added to prefunding balance .....                                                                                                   |                       |                        |
| <b>12</b>                                                          | Other reductions in balances due to elections or deemed elections .....                                                                                  |                       |                        |
| <b>13</b>                                                          | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                                       | 0                     | 335628                 |

| <b>Part III Funding Percentages</b> |                                                                                                                                                                  |           |         |
|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>14</b>                           | Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 78.95 % |
| <b>15</b>                           | Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 78.95 % |
| <b>16</b>                           | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 75.68 % |
| <b>17</b>                           | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | %       |

| <b>Part IV Contributions and Liquidity Shortfalls</b>                                    |                                   |                                 |                          |                                   |                                 |
|------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                 |                          |                                   |                                 |
| (a) Date<br>(MM-DD-YYYY)                                                                 | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 04/15/2014                                                                               | 501770                            | 0                               |                          |                                   |                                 |
| 07/15/2014                                                                               | 501770                            | 0                               |                          |                                   |                                 |
| 10/15/2014                                                                               | 501770                            | 0                               |                          |                                   |                                 |
| 01/15/2015                                                                               | 240250                            | 0                               |                          |                                   |                                 |
| 09/15/2015                                                                               | 287044                            | 0                               |                          |                                   |                                 |
|                                                                                          |                                   |                                 | <b>Totals ►</b>          | <b>18(b)</b>                      | 2032604                         |
|                                                                                          |                                   |                                 |                          | <b>18(c)</b>                      | 0                               |

|                                                            |                                                                                                                            |                                                                     |
|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>19</b>                                                  | Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year: |                                                                     |
| <b>a</b>                                                   | Contributions allocated toward unpaid minimum required contributions from prior years .....                                | <b>19a</b> 0                                                        |
| <b>b</b>                                                   | Contributions made to avoid restrictions adjusted to valuation date .....                                                  | <b>19b</b> 0                                                        |
| <b>c</b>                                                   | Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....             | <b>19c</b> 1939510                                                  |
| <b>20</b>                                                  | Quarterly contributions and liquidity shortfalls:                                                                          |                                                                     |
| <b>a</b>                                                   | Did the plan have a "funding shortfall" for the prior year? .....                                                          | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>b</b>                                                   | If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....             | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>c</b>                                                   | 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                                                                   |
|                                                            |                                                                                                                            | 0                                                                   |

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

|                                                                                                                                                                                              |                        |                        |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                        |                        |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>4.99 % | 2nd segment:<br>6.32 % | 3rd segment:<br>6.99 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....                                                                                                                                                  |                        |                        |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                        |                        |                        | <b>22</b> 62                                        |
| <b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                        |                                                     |

**Part VI Miscellaneous Items**

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

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

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

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6).....                                                                                                                                            | <b>31a</b>          | 212487             |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment.....                                                                                                                                 | 6754871             | 1727023            |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       |                     |                    |               |
| <b>33</b> 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 ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..                                                            | <b>34</b>           | 1939510            |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                |                     |                    | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35).....                                                                                                                   | <b>36</b>           | 1939510            |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....                                                   | <b>37</b>           | 1939510            |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>          | 0                  |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 0                  |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  | <b>40</b>           | 0                  |               |

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

|                                                                                                |                                                                                                                                               |  |  |
|------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |                                                                                                                                               |  |  |
| <b>a</b> Schedule elected .....                                                                | <input type="checkbox"/> 2 plus 7 years <input checked="" type="checkbox"/> 15 years                                                          |  |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               | <input type="checkbox"/> 2008 <input checked="" type="checkbox"/> 2009 <input checked="" type="checkbox"/> 2010 <input type="checkbox"/> 2011 |  |  |
| <b>42</b> Amount of acceleration adjustment .....                                              | <b>42</b>                                                                                                                                     |  |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... | <b>43</b>                                                                                                                                     |  |  |

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

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

|                                                                                                                |                                                                    |            |
|----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><u>MAKINO INC. PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES (MOTÉ)</u> | <b>B</b> Three-digit plan number (PN) <b>►</b>                     | <u>119</u> |
|                                                                                                                |                                                                    |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>MAKINO, INC.</u>                           | <b>D</b> Employer Identification Number (EIN)<br><u>31-0352460</u> |            |

**Part I Service Provider Information (see instructions)**

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

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

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

|                                                                                                                                                                                       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation<br><u>PRINCIPAL LIFE INSURANCE COMPANY</u><br><br><u>42-0127290</u> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation  |
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</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

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**(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

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**(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

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**(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

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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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 13 50 64                      | NONE                                                                                                     | 40790                                                                         | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                         | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                                   | 0                                                                                                                                                                                      | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                 |

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

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

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

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

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

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

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

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

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

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

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

**Part I Service Provider Information (continued)**

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

| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(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<br>(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<br>(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 |
|--------------------------------------------------------------------------|-------------------------------|-------------------------------------------------------------------------------------|
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
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|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

|                                                                                                                                                                               |                                                                                                                                                                                                                              |                                                                                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2014</b><br><br><b>This Form is Open to Public Inspection.</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

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

|                                                                                                                |                                                                                                                                                                                                                                                                                |                                         |            |  |  |
|----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|------------|--|--|
| <b>A</b> Name of plan<br><u>MAKINO INC. PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES (MOTE)</u> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>B</b> Three-digit plan number (PN) ►</td> <td style="width: 20%; text-align: center;"><u>119</u></td> </tr> <tr> <td colspan="2" style="height: 20px;"></td> </tr> </table> | <b>B</b> Three-digit plan number (PN) ► | <u>119</u> |  |  |
| <b>B</b> Three-digit plan number (PN) ►                                                                        | <u>119</u>                                                                                                                                                                                                                                                                     |                                         |            |  |  |
|                                                                                                                |                                                                                                                                                                                                                                                                                |                                         |            |  |  |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>MAKINO, INC.</u>                    | <b>D</b> Employer Identification Number (EIN)<br><u>31-0352460</u>                                                                                                                                                                                                             |                                         |            |  |  |

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

|                                                                                           |                               |                                                                                                                    |  |  |
|-------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------|--|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MIDCAP VALUE III SA-R6</u>         |                               |                                                                                                                    |  |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                    |  |  |
| <b>c</b> EIN-PN <u>42-0127290-022</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>726421</u>  |  |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN INTL EM MKT SEP ACCT-I5</u>        |                               |                                                                                                                    |  |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                    |  |  |
| <b>c</b> EIN-PN <u>42-0127290-013</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2746162</u> |  |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LGCAP GROWTH SEP ACCT-I4</u>       |                               |                                                                                                                    |  |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                    |  |  |
| <b>c</b> EIN-PN <u>42-0127290-018</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1729852</u> |  |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN U.S. PROPERTY SEP ACCT-R6</u>      |                               |                                                                                                                    |  |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                    |  |  |
| <b>c</b> EIN-PN <u>42-0127290-027</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>880459</u>  |  |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN BOND AND MTGE SA-I2</u>            |                               |                                                                                                                    |  |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                    |  |  |
| <b>c</b> EIN-PN <u>42-0127290-005</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>174353</u>  |  |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LGCAP S&amp;P 500 INDEX SA-I2</u>  |                               |                                                                                                                    |  |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                    |  |  |
| <b>c</b> EIN-PN <u>42-0127290-016</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1597458</u> |  |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN INTL I SEPARATE ACCT-R6</u>        |                               |                                                                                                                    |  |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                    |  |  |
| <b>c</b> EIN-PN <u>42-0127290-048</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2003242</u> |  |  |

|                                                                                    |                        |                                                                                                             |
|------------------------------------------------------------------------------------|------------------------|-------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP GROWTH III SA-R6        |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY |                        |                                                                                                             |
| <b>c</b> EIN-PN 42-0127290-026                                                     | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 666885  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGE CAP GROWTH I SA-R6       |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY |                        |                                                                                                             |
| <b>c</b> EIN-PN 42-0127290-066                                                     | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2049881 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGE CAP VALUE III SA-I2      |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY |                        |                                                                                                             |
| <b>c</b> EIN-PN 42-0127290-068                                                     | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1187698 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN REAL ESTATE SECS SA-R6         |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY |                        |                                                                                                             |
| <b>c</b> EIN-PN 42-0127290-095                                                     | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 317383  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP VALUE II SA-I2        |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY |                        |                                                                                                             |
| <b>c</b> EIN-PN 42-0127290-096                                                     | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 712638  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN HIGH YIELD I SEP ACCT-R6       |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY |                        |                                                                                                             |
| <b>c</b> EIN-PN 42-0127290-101                                                     | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1557606 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INFLATION PROTECT SA-R6        |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY |                        |                                                                                                             |
| <b>c</b> EIN-PN 42-0127290-099                                                     | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 86929   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN CORE PLUS BOND I SA-R6         |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY |                        |                                                                                                             |
| <b>c</b> EIN-PN 42-0127290-115                                                     | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1554611 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL OVERSEAS SEP ACCT-R6      |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY |                        |                                                                                                             |
| <b>c</b> EIN-PN 42-0127290-116                                                     | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1923333 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN EQUITY INCOME SA-R6            |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY |                        |                                                                                                             |
| <b>c</b> EIN-PN 42-0127290-120                                                     | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1333769 |

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

|                                |                        |                                                                                                            |
|--------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN 42-0127290-070 | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 685187 |
|--------------------------------|------------------------|------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: K2 INSTITUTIONAL INVESTORS II**b** Name of sponsor of entity listed in (a): K2/ D&S MANAGEMENT CO., LLC

|                                |                        |                                                                                                       |
|--------------------------------|------------------------|-------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN 98-0434202-001 | <b>d</b> Entity code E | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|--------------------------------|------------------------|-------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

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

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

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

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2014</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                                          |
| <b>A</b> Name of plan<br><u>MAKINO INC. PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES (MOTE)</u>                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <b>B</b> Three-digit plan number (PN) <span style="float: right;">▶</span> <u>119</u>                    |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>MAKINO, INC.</u>                                                                                                                                                                                     |                                                                                                                                                                                                                                                                              | <b>D</b> Employer Identification Number (EIN)<br><u>31-0352460</u>                                       |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement                                                              |                 | (a) Beginning of Year | (b) End of Year |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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. |                                                                                            |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Assets</b>                                                                              |                 |                       |                 |
| <b>a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Total noninterest-bearing cash .....                                                       | <b>1a</b>       |                       |                 |
| <b>b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Receivables (less allowance for doubtful accounts):                                        |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1) Employer contributions.....                                                            | <b>1b(1)</b>    | 626128                | 527294          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (2) Participant contributions.....                                                         | <b>1b(2)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) Other.....                                                                             | <b>1b(3)</b>    |                       |                 |
| <b>c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | General investments:                                                                       |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1) Interest-bearing cash (include money market accounts & certificates of deposit).....   | <b>1c(1)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (2) U.S. Government securities .....                                                       | <b>1c(2)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (A) Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (B) All other.....                                                                         | <b>1c(3)(B)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (4) Corporate stocks (other than employer securities):                                     |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (A) Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (B) Common.....                                                                            | <b>1c(4)(B)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (5) Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (6) Real estate (other than employer real property).....                                   | <b>1c(6)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (7) Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (8) Participant loans.....                                                                 | <b>1c(8)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (9) Value of interest in common/collective trusts .....                                    | <b>1c(9)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (10) Value of interest in pooled separate accounts .....                                   | <b>1c(10)</b>   | 20067961              | 21933867        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (11) Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (12) Value of interest in 103-12 investment entities.....                                  | <b>1c(12)</b>   | 1008083               | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (13) Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   | 1561859               | 1498376         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (14) Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (15) Other.....                                                                            | <b>1c(15)</b>   | 3723700               | 3962406         |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 26987731              | 27921943        |

**Liabilities**

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

**Net Assets**

|                                                           |           |          |          |
|-----------------------------------------------------------|-----------|----------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 26987731 | 27921943 |
|-----------------------------------------------------------|-----------|----------|----------|

**Part II Income and Expense Statement**

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

**Income****a Contributions:**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 2032604    |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> |            |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 2032604   |

**b Earnings on investments:****(1) Interest:**

|                                                                                                      |                 |  |   |
|------------------------------------------------------------------------------------------------------|-----------------|--|---|
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) ..... | <b>2b(1)(A)</b> |  |   |
| <b>(B)</b> U.S. Government securities .....                                                          | <b>2b(1)(B)</b> |  |   |
| <b>(C)</b> Corporate debt instruments .....                                                          | <b>2b(1)(C)</b> |  |   |
| <b>(D)</b> Loans (other than to participants) .....                                                  | <b>2b(1)(D)</b> |  |   |
| <b>(E)</b> Participant loans .....                                                                   | <b>2b(1)(E)</b> |  |   |
| <b>(F)</b> Other .....                                                                               | <b>2b(1)(F)</b> |  |   |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                        | <b>2b(1)(G)</b> |  | 0 |

|                                                                                           |                 |       |       |
|-------------------------------------------------------------------------------------------|-----------------|-------|-------|
| (2) Dividends: <b>(A)</b> Preferred stock .....                                           | <b>2b(2)(A)</b> |       |       |
| <b>(B)</b> Common stock .....                                                             | <b>2b(2)(B)</b> |       |       |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                 | <b>2b(2)(C)</b> | 46601 |       |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> ..... | <b>2b(2)(D)</b> |       | 46601 |

|                 |              |  |   |
|-----------------|--------------|--|---|
| (3) Rents ..... | <b>2b(3)</b> |  | 0 |
|-----------------|--------------|--|---|

|                                                                                           |                 |         |        |
|-------------------------------------------------------------------------------------------|-----------------|---------|--------|
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                | <b>2b(4)(A)</b> | 1504621 |        |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                             | <b>2b(4)(B)</b> | 1310576 |        |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result ..... | <b>2b(4)(C)</b> |         | 194045 |

|                                                                                                    |                 |     |     |
|----------------------------------------------------------------------------------------------------|-----------------|-----|-----|
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                 | <b>2b(5)(A)</b> |     |     |
| <b>(B)</b> Other .....                                                                             | <b>2b(5)(B)</b> | 212 |     |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> ..... | <b>2b(5)(C)</b> |     | 212 |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts.....                              | 2b(6)  |            | 0         |
| (7) Net investment gain (loss) from pooled separate accounts.....                              | 2b(7)  |            | 1050527   |
| (8) Net investment gain (loss) from master trust investment accounts.....                      | 2b(8)  |            | 0         |
| (9) Net investment gain (loss) from 103-12 investment entities.....                            | 2b(9)  |            | 0         |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)..... | 2b(10) |            | -110075   |
| c Other income.....                                                                            | 2c     |            |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 3213914   |

**Expenses**

|                                                                                     |       |         |         |
|-------------------------------------------------------------------------------------|-------|---------|---------|
| e Benefit payment and payments to provide benefits:                                 |       |         |         |
| (1) Directly to participants or beneficiaries, including direct rollovers.....      | 2e(1) | 2066880 |         |
| (2) To insurance carriers for the provision of benefits.....                        | 2e(2) | 0       |         |
| (3) Other.....                                                                      | 2e(3) | 0       |         |
| (4) Total benefit payments. Add lines 2e(1) through (3).....                        | 2e(4) |         | 2066880 |
| f Corrective distributions (see instructions).....                                  | 2f    |         | 0       |
| g Certain deemed distributions of participant loans (see instructions).....         | 2g    |         |         |
| h Interest expense.....                                                             | 2h    |         |         |
| i Administrative expenses: (1) Professional fees.....                               | 2i(1) | 172032  |         |
| (2) Contract administrator fees.....                                                | 2i(2) | 40790   |         |
| (3) Investment advisory and management fees.....                                    | 2i(3) | 0       |         |
| (4) Other.....                                                                      | 2i(4) | 0       |         |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                 | 2i(5) |         | 212822  |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |         | 2279702 |

**Net Income and Reconciliation**

|                                                         |       |  |        |
|---------------------------------------------------------|-------|--|--------|
| k Net income (loss). Subtract line 2j from line 2d..... | 2k    |  | 934212 |
| 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: GRANT THORNTON LLP

(2) EIN: 36-6055558

**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  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|---------|
| <b>c</b> 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  |         |
| <b>4c</b>                                                                                                                                                                                                                     |     |    |         |
| <b>d</b> 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  |         |
| <b>4d</b>                                                                                                                                                                                                                     |     |    |         |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | X   |    | 1000000 |
| <b>4e</b>                                                                                                                                                                                                                     |     |    |         |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                       |     | X  |         |
| <b>4f</b>                                                                                                                                                                                                                     |     |    |         |
| <b>g</b> 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  |         |
| <b>4g</b>                                                                                                                                                                                                                     |     |    |         |
| <b>h</b> 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  |         |
| <b>4h</b>                                                                                                                                                                                                                     |     |    |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                | X   |    |         |
| <b>4i</b>                                                                                                                                                                                                                     |     |    |         |
| <b>j</b> 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   |    |         |
| <b>4j</b>                                                                                                                                                                                                                     |     |    |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                           |     | X  |         |
| <b>4k</b>                                                                                                                                                                                                                     |     |    |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                            |     | X  |         |
| <b>4l</b>                                                                                                                                                                                                                     |     |    |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                  |     | X  |         |
| <b>4m</b>                                                                                                                                                                                                                     |     |    |         |
| <b>n</b> 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. ....                                      |     |    |         |
| <b>4n</b>                                                                                                                                                                                                                     |     |    |         |

**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)

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

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2014</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

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

|                                                                                                                |                                                                    |
|----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>MAKINO INC. PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES (MOTE)</u> | <b>B</b> Three-digit plan number (PN) ▶<br><u>119</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>MAKINO, INC.</u>                           | <b>D</b> Employer Identification Number (EIN)<br><u>31-0352460</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |          |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> | <u>0</u> |
| <b>2</b> 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):<br><br>EIN(s): <u>42-0127290</u> |          |          |
| <b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>                                                                                                                                                                                            |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> | <u>0</u> |

|                |                                                                                                                                                                              |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (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) |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                           |                              |                             |                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....                                                                                                                                                                                                                                                       | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A |
| <b>If the plan is a defined benefit plan, go to line 8.</b>                                                                                                                                                                                                                                                                                                               |                              |                             |                                         |
| <b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____<br><b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b> |                              |                             |                                         |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....                                                                                                                                                                                                                             | <b>6a</b>                    |                             |                                         |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year.....                                                                                                                                                                                                                                                                                 | <b>6b</b>                    |                             |                                         |
| <b>c</b> 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) .....                                                                                                                                                                                                                          | <b>6c</b>                    |                             |                                         |
| <b>If you completed line 6c, skip lines 8 and 9.</b>                                                                                                                                                                                                                                                                                                                      |                              |                             |                                         |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline?.....                                                                                                                                                                                                                                                                         | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A            |
| <b>8</b> If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....                                                                                                | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

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

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                             |                              |                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                     | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</b> If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                              | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

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

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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: 0.0% 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): \_\_\_\_\_

Financial Statements and Report of Independent  
Certified Public Accountants

**Makino Pension Plan for Management, Office  
and Technical Employees**

December 31, 2014 and 2013

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## REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Retirement Committee  
Makino Inc.

### Report on the financial statements

We were engaged to audit the accompanying financial statements of Makino Pension Plan for Management, Office and Technical Employees (the “Plan”), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statement of changes in net assets available for benefits for the year ended December 31, 2014, and the related notes to the financial statements.

#### Management’s responsibility for the financial statements

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

#### Auditor’s responsibility

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

#### Basis for disclaimer of opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor’s 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 certified information described in Note F, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the certifying entities meet the requirements of 29 CFR 2520.103-8. The Plan administrator obtained certifications from these entities as of December 31, 2014 and 2013, and for the year ended December 31, 2014, stating that the certified information provided to the Plan administrator is complete and accurate.

#### Disclaimer of opinion

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

#### Supplementary information

The supplemental schedule of assets (held at end of year) as of December 31, 2014 and the supplemental schedule of reportable transactions for the year ended December 31, 2014 are presented for purposes of additional analysis and are not a required part of the financial statements, but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

#### **Report on form and content in compliance with DOL rules and regulations**

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



Cincinnati, Ohio  
October 15, 2015

**MAKINO PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

December 31, 2014 and 2013

| <b>ASSETS</b>                     | <b>2014</b>                 | <b>2013</b>                 |
|-----------------------------------|-----------------------------|-----------------------------|
| INVESTMENTS, AT FAIR VALUE        |                             |                             |
| Mutual funds                      | \$ 1,498,376                | \$ 1,561,859                |
| Hedge funds                       | 3,962,406                   | 4,731,783                   |
| Pooled separate accounts          | 21,933,867                  | 20,067,961                  |
| Total investments                 | <u>27,394,649</u>           | <u>26,361,603</u>           |
| RECEIVABLES                       |                             |                             |
| Employer contributions            | <u>527,294</u>              | <u>626,128</u>              |
| NET ASSETS AVAILABLE FOR BENEFITS | <u><u>\$ 27,921,943</u></u> | <u><u>\$ 26,987,731</u></u> |

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

**MAKINO PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES**

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

For the year ended December 31, 2014

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

|                                               |    |                  |
|-----------------------------------------------|----|------------------|
| Employer contributions                        | \$ | 2,032,604        |
| Net appreciation in fair value of investments |    | 1,134,709        |
| Dividend income                               |    | 46,601           |
| Total additions                               |    | <u>3,213,914</u> |

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

|                               |                    |
|-------------------------------|--------------------|
| Benefits paid to participants | (2,066,880)        |
| Administrative fees           | (212,822)          |
| Total deductions              | <u>(2,279,702)</u> |

INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS 934,212

NET ASSETS AVAILABLE FOR BENEFITS:

|                   |                             |
|-------------------|-----------------------------|
| BEGINNING OF YEAR | <u>26,987,731</u>           |
| END OF YEAR       | <u><u>\$ 27,921,943</u></u> |

The accompanying notes are an integral part of this financial statement.

# **MAKINO PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES**

## **NOTES TO FINANCIAL STATEMENTS**

December 31, 2014 and 2013

### **NOTE A – DESCRIPTION OF THE PLAN**

The following brief description of the Makino Pension Plan for Management, Office and Technical Employees (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

#### **1. General**

The Plan is a non-contributory defined benefit pension plan. The Plan provides monthly benefits upon retirement or disability to eligible employees of Makino Inc. (the “Company”) based upon the average of the highest five years of annual compensation. The Plan is administered by the Company through its Retirement Committee. Buck Consultants LLC serves as actuary for the Plan, and Principal Life Insurance Company and Principal Trust Company serve as custodian and trustee, respectively, for the Plan. The Plan has been amended to comply with the provisions of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”).

The Plan was frozen to new entrants effective May 31, 2003. The participant’s years of credited service will be determined as of May 31, 2003 and will not increase after such date even if the employee continues to work for the Company. Effective June 1, 2009, the compensation based on the participant’s average of the highest five years of annual compensation used in calculating the benefit in accordance with the Plan was frozen. Subsequent to June 1, 2009, benefits will be calculated using compensation rates at and before June 1, 2009.

While the credited service and compensation rate used under the regular benefit formula provisions of the Plan is “frozen”, the Plan has not terminated. Vested benefits will generally only be payable to the Plan’s participants after retirement and in accordance with the current provisions of the Plan.

#### **2. Pension Benefits**

Normal retirement age is 65. Participants with the required years of vested service, as defined by the Plan, are entitled to annual pension benefits beginning at normal retirement age. The Plan permits early retirement with reduced benefits, subject to certain age and service requirements. Upon retirement, employees may elect to receive the value of their accumulated plan benefits as a single life annuity, qualified joint and survivor annuity, a life and five year certain annuity, or life and ten year certain annuity payable monthly from retirement.

#### **3. Death and Disability Benefits**

If an active employee dies at age 55 or older, a death benefit equal to the value of the employee’s accumulated pension benefit is paid to the employee’s beneficiary. Active employees who become totally disabled receive annual disability benefits that are equal to the normal retirement benefits they have accumulated as of the time they become disabled. Disability benefits are paid until normal retirement age at which time disabled participants begin receiving normal retirement benefits computed as though they had been employed to normal retirement age with their annual compensation remaining the same as at the time they became disabled subject to the amendments discussed above.

## **MAKINO PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES**

### **NOTES TO FINANCIAL STATEMENTS**

December 31, 2014 and 2013

#### **NOTE A – DESCRIPTION OF THE PLAN** (continued)

##### **4. Administrative Expenses**

All administrative expenses are paid by the Plan unless the Company elects to pay such expenses. Certain Plan expenses are paid by the Company.

##### **5. Plan Funding**

The Company follows a policy of funding the Plan in sufficient amounts to meet the minimum funding requirements of ERISA. As of December 31, 2014 and 2013, the Plan was sufficiently funded to meet the minimum requirements of ERISA.

#### **NOTE B – SIGNIFICANT ACCOUNTING POLICIES**

##### **1. Basis of Accounting**

The accompanying financial statements are prepared on the accrual method of accounting.

##### **2. Investment Valuations and Income Recognition**

Investments are presented at fair value. Dividend income is accumulated and reinvested in the respective investment fund and included in the determination of net asset values.

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 realized and unrealized appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year and is recorded in the accompanying financial statements as net appreciation in fair value of investments.

##### **3. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits as of the date of the financial statements and the reported amounts of changes in net assets available for benefits during the reporting period. Actual results could differ from those estimates.

##### **4. Payment of Benefits**

Benefit payments to participants are recorded upon distribution.

##### **5. Subsequent Events**

The Plan administrator evaluated its December 31, 2014 financial statements for subsequent events through October 15, 2015, the date the financial statements were available to be issued. The Plan administrator is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

## MAKINO PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES

### NOTES TO FINANCIAL STATEMENTS

December 31, 2014 and 2013

#### NOTE C – TAX STATUS

The Internal Revenue Service (“IRS”) has determined and informed the Company by a letter dated June 25, 2012, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code).

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax position taken by the Plan, and has concluded that as of December 31, 2014 and 2013, there are no uncertain positions taken or expected to be taken. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2011.

#### NOTE D – 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 employees have rendered. Accumulated Plan benefits include benefits expected to be paid to retired or terminated employees or their beneficiaries, beneficiaries of employees who have died, and present employees or their beneficiaries. The actuarial valuations were made by actuaries of Buck Consultants LLC as of December 31, 2014 and 2013. The following presents the actuarially computed present values of accumulated Plan benefits at the valuation dates and changes in accumulated Plan benefits:

|                                                                           | <b>December 31,<br/>2014</b> | <b>December 31,<br/>2013</b> |
|---------------------------------------------------------------------------|------------------------------|------------------------------|
| Vested benefits:                                                          |                              |                              |
| Participants currently receiving benefits                                 | \$ 19,088,175                | \$ 18,202,738                |
| Other vested participants                                                 | 11,242,210                   | 10,388,077                   |
|                                                                           | <u>30,330,385</u>            | <u>28,590,815</u>            |
| Nonvested benefits                                                        | 426,942                      | 454,494                      |
| Actuarial present value of accumulated Plan benefits                      | <b><u>\$ 30,757,327</u></b>  | <b><u>\$ 29,045,309</u></b>  |
| Actuarial present value of accumulated Plan benefits at December 31, 2013 |                              | \$ 29,045,309                |
| Benefits accumulated and actuarial experience                             |                              | (101,915)                    |
| Benefits paid                                                             |                              | (2,066,880)                  |
| Interest                                                                  |                              | 2,098,600                    |
| Assumption changes                                                        |                              | <u>1,782,213</u>             |
| Actuarial present value of accumulated Plan benefits at December 31, 2014 |                              | <b><u>\$ 30,757,327</u></b>  |

## **MAKINO PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES**

### **NOTES TO FINANCIAL STATEMENTS**

December 31, 2014 and 2013

#### **NOTE D – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS** (continued)

The significant actuarial assumptions underlying the actuarial computations at December 31, 2014 and 2013, are as follows:

1. Actuarial Cost Method

Unit Credit Method

2. Discount Rate

The discount rate used was 7.5%

3. Life Expectancy

The funding mortality rate assumption uses the RP-2014 Healthy Pre-Post Commencement Mortality Table with generational improvements using Scale MP-2014 and the IRS 2014 Static Combined Table for 2013.

4. Employee Turnover

Table T-8 from the Actuary's Pension Handbook.

5. Retirement Age

Age 55 to 65

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.

#### **NOTE E – 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. Benefits attributable to employee contributions, taking into account those paid out before termination.
2. 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 the Plan provisions in effect at any time during the five years preceding Plan termination.
3. Other vested benefits insured by the Pension Benefit Guaranty Corporation ("PBGC") (a U.S. government agency) up to the applicable limitations.
4. All other vested benefits (that is, vested benefits not insured by the PBGC).
5. All nonvested benefits.

## MAKINO PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES

### NOTES TO FINANCIAL STATEMENTS

December 31, 2014 and 2013

#### NOTE E – PLAN TERMINATION (continued)

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. 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 accumulated benefit obligations and may also depend on the financial condition of the Company and the level of benefits guaranteed by the PBGC.

#### NOTE F – CERTIFIED INFORMATION

The Plan administrator has elected the method of annual reporting compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the custodian and trustee have certified that the following information included in the accompanying financial statements and supplemental schedules is complete and accurate:

- Investments as of December 31, 2014 and 2013
- Net appreciation in fair value of investments, and dividend income for the year ended December 31, 2014
- Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2014
- Schedule H, line 4j - Schedule of Reportable Transactions for the year ended December 31, 2014

The Plan's independent certified public accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

#### NOTE G – INVESTMENTS

The following investments have fair values in excess of five percent of the Plan's net assets as of December 31:

|                                                             | 2014         | 2013         |
|-------------------------------------------------------------|--------------|--------------|
| * Principal Core Plus Bond I Separate Account               | \$ 1,554,611 | \$ 1,454,858 |
| * Principal Large-Cap Growth Separate Account               | 1,729,852    | 1,549,208    |
| * Principal Large-Cap Growth I Separate Account             | 2,049,881    | 1,889,730    |
| * Principal International I Separate Account                | 2,003,242    | 1,785,564    |
| * Principal International Emerging Markets Separate Account | 2,746,162    | 2,820,870    |
| * Principal Overseas Separate Account                       | 1,923,333    | 1,832,435    |
| * Principal High Yield I Separate Account                   | 1,557,606    | 1,524,903    |
| * Principal Large-Cap S&P 500 Index                         | 1,597,458    | **           |

\* Denotes a party-in-interest

\*\* Investment represents less than 5% of the Plan's net assets at the specified date

## MAKINO PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES

### NOTES TO FINANCIAL STATEMENTS

December 31, 2014 and 2013

#### NOTE G – INVESTMENTS (continued)

During 2014, the Plan's investments (including gains and losses on investments bought, sold and held during the year) appreciated (depreciated) in value as follows:

|                          |                     |
|--------------------------|---------------------|
| Mutual funds             | \$ (110,075)        |
| Hedge funds              | 194,257             |
| Pooled separate accounts | 1,050,527           |
|                          | <u>\$ 1,134,709</u> |

#### NOTE H – FAIR VALUE MEASUREMENTS

Fair value is defined as the price that will be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is based on a three-level hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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

Level 2 - Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

Following is a description of the valuation methodologies used for assets measured at fair value:

Mutual Funds – Valued at quoted market prices of shares held by the Plan at year-end.

Hedge Funds – Valued at the net asset value (“NAV”) of shares held by the Plan at year-end.

Pooled Separate Accounts (PSAs) - Valued at the net asset value (“NAV”) of shares held by the Plan at year-end.

The Plan records hedge funds and PSAs at NAV as a practical expedient, or an equivalent measure of fair value. The NAV of these investments is determined using market value or fair value if market data are unavailable, of the underlying securities.

# MAKINO PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES

## NOTES TO FINANCIAL STATEMENTS

December 31, 2014 and 2013

### NOTE H – FAIR VALUE MEASUREMENTS (continued)

The PSAs are invested in a broad mix of underlying mutual funds, as illustrated in the table below. Most funds do not have restrictions on the trading of the securities. Certain hedge funds can only be redeemed monthly. Certain hedge funds have additional restrictions that could limit the liquidation of assets for an indefinite period of time.

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

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

|                                 | <b>Level 1</b>      | <b>Level 2</b>       | <b>Level 3</b> | <b>Total</b>         |
|---------------------------------|---------------------|----------------------|----------------|----------------------|
| Mutual funds                    | \$ 1,498,376        | \$ -                 | \$ -           | \$ 1,498,376         |
| Hedge funds                     |                     | 3,962,406            | -              | 3,962,406            |
| Pooled separate accounts:       |                     |                      |                |                      |
| Large U.S. equity               | -                   | 7,898,658            | -              | 7,898,658            |
| Small/mid U.S. equity           | -                   | 3,108,514            | -              | 3,108,514            |
| International equity            | -                   | 6,672,737            | -              | 6,672,737            |
| Fixed income                    | -                   | 4,253,958            | -              | 4,253,958            |
| Total investments at fair value | <b>\$ 1,498,376</b> | <b>\$ 25,896,273</b> | <b>\$ -</b>    | <b>\$ 27,394,649</b> |

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

|                                 | <b>Level 1</b>      | <b>Level 2</b>       | <b>Level 3</b> | <b>Total</b>         |
|---------------------------------|---------------------|----------------------|----------------|----------------------|
| Mutual funds                    | \$ 1,561,859        | \$ -                 | \$ -           | \$ 1,561,859         |
| Hedge funds                     | -                   | 4,731,783            | -              | 4,731,783            |
| Pooled separate accounts:       |                     |                      |                |                      |
| Large U.S. equity               | -                   | 6,814,379            | -              | 6,814,379            |
| Small/mid U.S. equity           | -                   | 2,865,241            | -              | 2,865,241            |
| International equity            | -                   | 6,438,869            | -              | 6,438,869            |
| Fixed income                    | -                   | 3,949,472            | -              | 3,949,472            |
| Total investments at fair value | <b>\$ 1,561,859</b> | <b>\$ 24,799,744</b> | <b>\$ -</b>    | <b>\$ 26,361,603</b> |

## **MAKINO PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES**

### **NOTES TO FINANCIAL STATEMENTS**

December 31, 2014 and 2013

#### **NOTE I – PARTIES-IN-INTEREST**

Certain Plan investments are shares of pooled separate accounts managed by Principal Life Insurance Company, the custodian of the Plan. These transactions are qualified as parties-in-interest transactions. Fees paid by the Plan to the custodian for investment management services amounted to \$40,790 for the year ended December 31, 2014.

#### **NOTE J – RISKS AND UNCERTAINTIES**

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

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.

## SUPPLEMENTAL SCHEDULES

**MAKINO PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES**  
**E.I.N. 31-0352460 Plan No. 119**  
**Schedule H, Line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

December 31, 2014

| (a) | (b)                                                          | (c)                                                                                                                               | (d)                         | (e)                         |
|-----|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|
|     | Identity of issue, borrower,<br>lessor, or similar party     | Description of investment including<br>maturity date, rate of interest,<br>collateral, par or maturity value<br><br><u>Shares</u> | Cost                        | Current<br>Value            |
|     | <b>Mutual Funds:</b>                                         |                                                                                                                                   |                             |                             |
|     | MFS Emerging Markets Debt R3 Fund                            | 70,622                                                                                                                            | \$ 1,147,871                | \$ 1,027,544                |
|     | PIMCO Common Real Return Strategy Fund                       | 107,007                                                                                                                           | 722,025                     | 470,832                     |
|     |                                                              |                                                                                                                                   | <u>\$ 1,869,896</u>         | <u>\$ 1,498,376</u>         |
|     | <b>Pooled Separate Accounts:</b>                             |                                                                                                                                   |                             |                             |
| *   | Principal International Emerging Markets<br>Separate Account | 43,811                                                                                                                            | \$ 2,682,898                | \$ 2,746,162                |
| *   | Principal Core Plus Bond I<br>Separate Account               | 112,093                                                                                                                           | 1,506,597                   | 1,554,611                   |
| *   | Principal Large-Cap Growth<br>Separate Account               | 38,638                                                                                                                            | 883,735                     | 1,729,852                   |
| *   | Principal U.S. Property<br>Separate Account                  | 1,080                                                                                                                             | 709,427                     | 880,459                     |
| *   | Principal Bond & Mortgage<br>Separate Account                | 147                                                                                                                               | 174,351                     | 174,353                     |
| *   | Principal Equity Income<br>Separate Account                  | 55,776                                                                                                                            | 743,167                     | 1,333,769                   |
| *   | Principal Large-Cap Growth I<br>Separate Account             | 107,569                                                                                                                           | 973,154                     | 2,049,881                   |
| *   | Principal Large-Cap Value III<br>Separate Account            | 54,776                                                                                                                            | 766,212                     | 1,187,698                   |
| *   | Principal Small-Cap Growth I<br>Separate Account             | 33,262                                                                                                                            | 391,897                     | 685,187                     |
| *   | Principal Overseas<br>Separate Account                       | 129,853                                                                                                                           | 1,363,718                   | 1,923,333                   |
| *   | Principal Small-Cap Value II<br>Separate Account             | 29,881                                                                                                                            | 395,669                     | 712,638                     |
| *   | Principal Real Estate Securities<br>Separate Account         | 7,152                                                                                                                             | 154,293                     | 317,383                     |
| *   | Principal High Yield I<br>Separate Account                   | 74,371                                                                                                                            | 1,061,088                   | 1,557,606                   |
| *   | Principal Inflation Protection<br>Separate Account           | 7,554                                                                                                                             | 77,743                      | 86,929                      |
| *   | Principal International I<br>Separate Account                | 47,614                                                                                                                            | 1,614,309                   | 2,003,242                   |
| *   | Principal Mid-Cap Value III<br>Separate Account              | 5,797                                                                                                                             | 355,818                     | 726,421                     |
| *   | Principal Mid-Cap Growth III<br>Separate Account             | 27,926                                                                                                                            | 372,049                     | 666,885                     |
| *   | Principal Large-Cap S&P 500 Index<br>Separate Account        | 17,644                                                                                                                            | 871,144                     | 1,597,458                   |
|     |                                                              |                                                                                                                                   | <u>\$ 15,097,269</u>        | <u>\$ 21,933,867</u>        |
|     | <b>Hedge Funds:</b>                                          |                                                                                                                                   |                             |                             |
|     | Orion Future Fund, LP                                        | 198                                                                                                                               | 539,424                     | 607,830                     |
|     | Skybridge Multi-Advisor Hedge Fund                           | 884                                                                                                                               | 944,000                     | 1,153,980                   |
|     | K2 Institutional Investors II                                | 946                                                                                                                               | 1,024,483                   | 1,050,918                   |
|     | Mesirow Institutional Multi-Strategy Fund                    | 1                                                                                                                                 | 950,000                     | 1,149,678                   |
|     |                                                              |                                                                                                                                   | <u>\$ 3,457,907</u>         | <u>\$ 3,962,406</u>         |
|     |                                                              |                                                                                                                                   | <u><u>\$ 20,425,072</u></u> | <u><u>\$ 27,394,649</u></u> |

\* Denotes a party-in-interest.

**MAKINO PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES**  
**E.I.N 31-0352460 Plan No.119**  
**Schedule H, Line 4j - SCHEDULE OF REPORTABLE TRANSACTIONS**

For the year ended December 31, 2014

| <u>Identity of Party Involved</u>                                                                  | <u>Description of Asset</u>                    |              | <u>Purchase Price</u> | <u>Selling Price</u> | <u>Cost of Asset</u> | <u>Current Value of Asset on Transaction Date (A)</u> | <u>Net Gain</u> |
|----------------------------------------------------------------------------------------------------|------------------------------------------------|--------------|-----------------------|----------------------|----------------------|-------------------------------------------------------|-----------------|
| <b>Series of transactions with same security exceeding 5% of net assets available for benefits</b> |                                                |              |                       |                      |                      |                                                       |                 |
| Principal Life Insurance Company                                                                   | Principal Core Plus Bond I<br>Separate Account | 5 purchases  | \$ 2,131,438          | \$ -                 | \$ -                 | \$ 2,131,438                                          | \$ -            |
|                                                                                                    |                                                | 24 sales     | -                     | 2,103,878            | 2,037,257            | 2,103,878                                             | 66,621          |
| Principal Life Insurance Company                                                                   | Principal Bond & Mortgage<br>Separate Account  | 18 purchases | 1,895,099             | -                    | -                    | 1,895,099                                             |                 |
|                                                                                                    |                                                | 17 sales     | -                     | 1,922,800            | 1,920,835            | 1,922,800                                             | 1,965           |

(A) The current value of all assets acquired or disposed of, at the time of acquisition or disposition, is equal to the purchase price or selling price, respectively.

**Makino Inc. Pension Plan for Management,  
Office and Technical Employees (MOTE)  
EIN/PN: 31-0352460 / 119**

**Schedule SB, Line 26 – Schedule of Active Participants Data**

| Attained Age | Years of Credited Service |       |       |         |         |         |         |         |         |     | Total |
|--------------|---------------------------|-------|-------|---------|---------|---------|---------|---------|---------|-----|-------|
|              | Under 1                   | 1 - 4 | 5 - 9 | 10 - 14 | 15 - 19 | 20 - 24 | 25 - 29 | 30 - 34 | 35 - 39 | 40+ |       |
| 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      | 1                         | 0     | 0     | 0       | 0       | 0       | 0       | 0       | 0       | 0   | 1     |
| 35 - 39      | 1                         | 4     | 4     | 0       | 0       | 0       | 0       | 0       | 0       | 0   | 9     |
| 40 - 44      | 1                         | 4     | 4     | 1       | 0       | 0       | 0       | 0       | 0       | 0   | 10    |
| 45 - 49      | 1                         | 3     | 15    | 4       | 1       | 0       | 0       | 0       | 0       | 0   | 24    |
| 50 - 54      | 0                         | 6     | 12    | 6       | 1       | 0       | 0       | 0       | 0       | 0   | 25    |
| 55 - 59      | 1                         | 1     | 7     | 3       | 4       | 5       | 1       | 0       | 0       | 0   | 22    |
| 60 - 64      | 0                         | 0     | 4     | 2       | 3       | 1       | 1       | 1       | 0       | 0   | 12    |
| 65 - 69      | 0                         | 0     | 2     | 0       | 0       | 0       | 0       | 0       | 0       | 1   | 3     |
| 70+          | 0                         | 0     | 0     | 0       | 0       | 0       | 0       | 0       | 0       | 0   | 0     |
| Total        | 5                         | 18    | 48    | 16      | 9       | 6       | 2       | 1       | 0       | 1   | 106   |

**Makino Inc. Pension Plan for Management,  
Office and Technical Employees (MOTE)  
EIN/PN: 31-0352460 / 119**

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

**Prescribed Funding Assumptions and Methods**

The following assumptions and methods are prescribed by ERISA, as amended by PPA and HATFA.

**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 6.42%

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 6.62%

\* 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, using the blended annuitant/non-annuitant table applicable to small plans.

**Makino Inc. Pension Plan for Management,  
Office and Technical Employees (MOTE)  
EIN/PN: 31-0352460 / 119**

**Schedule SB, Part V – Statement of Actuarial Assumptions/Methods  
(continued)**

**Prescribed Funding Assumptions and Methods (continued)**

**Actuarial cost method**

Unit Credit Method. The Funding Target is the present value of accrued benefits and based on compensation and service to date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, reflecting the effect of expected compensation increases during the year and including expected administrative and investment expenses to be paid from plan assets during the year.

**Makino Inc. Pension Plan for Management,  
Office and Technical Employees (MOTE)  
EIN/PN: 31-0352460 / 119**

**Schedule SB, Part V – Statement of Actuarial Assumptions/Methods  
(continued)**

**Non-Prescribed Funding Assumptions and Methods**

The following assumptions were selected by the plan's enrolled actuary. The asset valuation method was selected by the plan sponsor with the actuary's advice and is an acceptable method under PPA.

**Maximum Benefit and Compensation Limits**

In accordance with the Section 415 and Section 401(a)(17) limits in effect as of January 1, 2014 and both limits are assumed not to increase.

**Expenses**

Expected plan administrative and investment expenses, and PBGC Premiums of \$212,487 were added to the Target Normal Cost.

**Form of Payment**

Participants are assumed to elect a life annuity.

**Marital percentage**

80% of participants are assumed to be married at death. Husbands are assumed to be 3 years older than their wives.

**Retirement rates**

Retirements are assumed to occur according to the following rates:

| Age         | Annual Rates |
|-------------|--------------|
| 55 - 61     | 0.05         |
| 62          | 0.50         |
| 63 - 64     | 0.25         |
| 65 and over | 1.00         |

**Makino Inc. Pension Plan for Management,  
Office and Technical Employees (MOTE)  
EIN/PN: 31-0352460 / 119**

**Schedule SB, Part V – Statement of Actuarial Assumptions/Methods  
(continued)**

**Non-Prescribed Funding Assumptions and Methods (continued)**

**Turnover**

T-8 Withdrawal Table. Sample rates as follows:

| Age | Annual Rates |
|-----|--------------|
| 20  | 0.119384     |
| 25  | 0.116242     |
| 30  | 0.112095     |
| 35  | 0.105540     |
| 40  | 0.093957     |
| 45  | 0.075443     |
| 50  | 0.048333     |
| 55  | 0.017264     |
| 60  | 0.001614     |
| 64  | 0.000000     |

**Vested Termination Retirement**

The participant is assumed to commence benefits at age 65.

**Asset valuation method**

The Actuarial Value of Assets is Market Value as of the valuation date, including discounted receivable contributions, reduced by decreasing fractions, 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 | 7.50%                | 6.99%              | 6.99%                |
| 2013 Expected Return | 7.50%                | 7.16%              | 7.16%                |
| 2012 Expected Return | 8.00%                | 7.52%              | 7.52%                |

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the economic and demographic assumptions, changes expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions, applicable law or regulations. An analysis of the potential range of such future differences is beyond the scope of this report.

|                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><b>Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="font-size: 24pt; font-weight: bold; text-align: center;">2014</div><br><br>This Form is Open to Public Inspection |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>Part I Annual Report Identification Information</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |
| For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |
| <b>A</b> The return/report is for: <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> a multi-employer plan;           <br/><br/> <input checked="" type="checkbox"/> a single-employer plan;           <br/><br/> <b>B</b> This return/report is:           <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> the first return/report;               <br/><br/> <input type="checkbox"/> an amended return/report;             </div> <div> <input type="checkbox"/> a multiple-employer plan (filers checking this box must attach a list of participating employer information in accordance with the form instructions); or               <br/><br/> <input type="checkbox"/> a CFE (specify: _____)               <br/><br/> <input type="checkbox"/> the final return/report;               <br/><br/> <input type="checkbox"/> a short plan year return/report (less than 12 months);             </div> </div> </div> </div> <div> <input type="checkbox"/> If the plan is a collectively-bargained plan, check here: _____         </div> <div> <b>D</b> Check box if filing under:         <div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> Form 5556;           <br/><br/> <input type="checkbox"/> special extension (enter description): _____         </div> <div> <input type="checkbox"/> automatic extension;           <br/><br/> <input type="checkbox"/> the DFCV program;         </div> </div> </div> |  |

|                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                          |     |                                  |            |                                                |            |                                           |              |                                            |        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----|----------------------------------|------------|------------------------------------------------|------------|-------------------------------------------|--------------|--------------------------------------------|--------|
| <b>Part II Basic Plan Information—enter all requested information</b>                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                          |     |                                  |            |                                                |            |                                           |              |                                            |        |
| <b>1a</b> Name of plan<br>MAKINO INC. PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES (MOT)<br><br><br><b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br>MAKINO, INC.<br><br>7680 INNOVATION WAY<br><br>MASON OH 45040-9695 | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="background-color: #f2f2f2;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td>119</td> </tr> <tr> <td style="background-color: #f2f2f2;"><b>1c</b> Effective date of plan</td> <td>01/01/1974</td> </tr> <tr> <td style="background-color: #f2f2f2;"><b>2b</b> Employer identification Number (EIN)</td> <td>31-0352460</td> </tr> <tr> <td style="background-color: #f2f2f2;"><b>2c</b> Plan Sponsor's telephone number</td> <td>513-573-4517</td> </tr> <tr> <td style="background-color: #f2f2f2;"><b>2d</b> Business code (see instructions)</td> <td>333510</td> </tr> </table> | <b>1b</b> Three-digit plan number (PN) ▶ | 119 | <b>1c</b> Effective date of plan | 01/01/1974 | <b>2b</b> Employer identification Number (EIN) | 31-0352460 | <b>2c</b> Plan Sponsor's telephone number | 513-573-4517 | <b>2d</b> Business code (see instructions) | 333510 |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                                                                                                                   | 119                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                          |     |                                  |            |                                                |            |                                           |              |                                            |        |
| <b>1c</b> Effective date of plan                                                                                                                                                                                                                                                                           | 01/01/1974                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                          |     |                                  |            |                                                |            |                                           |              |                                            |        |
| <b>2b</b> Employer identification Number (EIN)                                                                                                                                                                                                                                                             | 31-0352460                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                          |     |                                  |            |                                                |            |                                           |              |                                            |        |
| <b>2c</b> Plan Sponsor's telephone number                                                                                                                                                                                                                                                                  | 513-573-4517                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                          |     |                                  |            |                                                |            |                                           |              |                                            |        |
| <b>2d</b> Business code (see instructions)                                                                                                                                                                                                                                                                 | 333510                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                          |     |                                  |            |                                                |            |                                           |              |                                            |        |

**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.

|                                                                                                                                                                                                                    |                                    |                 |                                                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|-----------------|--------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                                                                                                                                   |                                    | <u>10/15/15</u> | <b>STEPHANIE BRENEMAN</b>                                    |
|                                                                                                                                                                                                                    | Signature of plan administrator    | Date            | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                                                                                                                                   |                                    |                 |                                                              |
|                                                                                                                                                                                                                    | Signature of employer/plan sponsor | Date            | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                                                                                                                                   |                                    |                 |                                                              |
|                                                                                                                                                                                                                    | 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)<br>GRANT THORNTON LLP<br>GRANT THORNTON LLP<br>175 W. JACKSON BLVD., 20TH FLOOR<br><br>CHICAGO IL 60604 |                                    |                 | Preparer's telephone number (optional)<br>312-856-0200       |

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

Form 5500 (2014)  
v. 140124

|                                                                                                                                                                                                                                                                                                                                                                                                                               |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                      |  | <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |
|                                                                                                                                                                                                                                                                                                                                                                                                                               |  | <b>3c</b> Administrator's telephone number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
| <b>4</b> 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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                             |  | <b>4b</b> EIN<br><b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                       |  | <b>5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 483 |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                              |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year .....                                                                                                                                                                                                                                                                                                                                       |  | <b>6a(1)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 120 |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                                                                                                                                                                                                                             |  | <b>6a(2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 114 |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                                                                                                                                                                                                                                                                                                           |  | <b>6b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 200 |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                                                                                                                                                                                                                                                                                                            |  | <b>6c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 149 |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . .....                                                                                                                                                                                                                                                                                                                                                 |  | <b>6d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 463 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....                                                                                                                                                                                                                                                                                                                    |  | <b>6e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 24  |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . .....                                                                                                                                                                                                                                                                                                                                                                     |  | <b>6f</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 487 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                                                                                                                                                                                                               |  | <b>6g</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                                                                                                                                                                   |  | <b>6h</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 0   |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                           |  | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>1A 1I 3H                                                                                                                                                                                                                                                      |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                   |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                      |  | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                         |     |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                             |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br>(3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |  | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input checked="" type="checkbox"/> <u>1</u> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |     |

**MAKINO PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES**  
**E.I.N 31-0352460 Plan No.119**  
**Schedule H, Line 4j - SCHEDULE OF REPORTABLE TRANSACTIONS**

For the year ended December 31, 2014

| <u>Identity of Party Involved</u>                                                           | <u>Description of Asset</u> |              | <u>Purchase Price</u> | <u>Selling Price</u> | <u>Cost of Asset</u> | <u>Current Value of Asset on Transaction Date (A)</u> | <u>Net Gain</u> |
|---------------------------------------------------------------------------------------------|-----------------------------|--------------|-----------------------|----------------------|----------------------|-------------------------------------------------------|-----------------|
| Series of transactions with same security exceeding 5% of net assets available for benefits |                             |              |                       |                      |                      |                                                       |                 |
| Principal Life Insurance Company                                                            | Principal Core Plus Bond I  | 5 purchases  | \$ 2,131,438          | \$ -                 | \$ -                 | \$ 2,131,438                                          | \$ -            |
|                                                                                             | Separate Account            | 24 sales     | -                     | 2,103,878            | 2,037,257            | 2,103,878                                             | 66,621          |
| Principal Life Insurance Company                                                            | Principal Bond & Mortgage   | 18 purchases | 1,895,099             | -                    | -                    | 1,895,099                                             |                 |
|                                                                                             | Separate Account            | 17 sales     | -                     | 1,922,800            | 1,920,835            | 1,922,800                                             | 1,965           |

(A) The current value of all assets acquired or disposed of, at the time of acquisition or disposition, is equal to the purchase price or selling price, respectively.

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

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

▶ Round off amounts to nearest dollar.

▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

|                                                                                                                                                         |                                                                                                                                                                                                               |                                         |     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----|
| <b>A</b> Name of plan<br>MAKINO INC. PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES (MOT)                                                  | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;"><b>B</b> Three-digit plan number (PN) ▶</td> <td style="width:40%; text-align: center;">119</td> </tr> </table> | <b>B</b> Three-digit plan number (PN) ▶ | 119 |
| <b>B</b> Three-digit plan number (PN) ▶                                                                                                                 | 119                                                                                                                                                                                                           |                                         |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><br>MAKINO INC.                                                             | <b>D</b> Employer Identification Number (EIN)<br><br>31-0352460                                                                                                                                               |                                         |     |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B               |                                                                                                                                                                                                               |                                         |     |
| <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |                                                                                                                                                                                                               |                                         |     |

**Part I Basic Information**

|                                                                                                                                                                                                                 |                            |                           |                          |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|--|
| <b>1</b> Enter the valuation date:                                                                                                                                                                              | Month <u>01</u>            | Day <u>01</u>             | Year <u>2014</u>         |  |
| <b>2</b> Assets:                                                                                                                                                                                                |                            |                           |                          |  |
| <b>a</b> Market value .....                                                                                                                                                                                     | <b>2a</b>                  | 26974533                  |                          |  |
| <b>b</b> Actuarial value .....                                                                                                                                                                                  | <b>2b</b>                  | 25671810                  |                          |  |
| <b>3</b> Funding target/participant count breakdown                                                                                                                                                             | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |  |
| <b>a</b> For retired participants and beneficiaries receiving payment .....                                                                                                                                     | 215                        | 19858194                  | 19858194                 |  |
| <b>b</b> For terminated vested participants .....                                                                                                                                                               | 155                        | 4492280                   | 4492280                  |  |
| <b>c</b> For active participants .....                                                                                                                                                                          | 106                        | 7229181                   | 7740579                  |  |
| <b>d</b> Total .....                                                                                                                                                                                            | 476                        | 31579655                  | 32091053                 |  |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b) .....                                                                                                                   | <input type="checkbox"/>   |                           |                          |  |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                       | <b>4a</b>                  |                           |                          |  |
| <b>b</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 ..... | <b>4b</b>                  |                           |                          |  |
| <b>5</b> Effective interest rate .....                                                                                                                                                                          | <b>5</b>                   | 6.42%                     |                          |  |
| <b>6</b> Target normal cost .....                                                                                                                                                                               | <b>6</b>                   | 212487                    |                          |  |

**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.

|                                                                               |                          |                                               |
|-------------------------------------------------------------------------------|--------------------------|-----------------------------------------------|
| <b>SIGN HERE</b>                                                              | <br>Signature of actuary | <u>10/5/2015</u><br>Date<br>1406847           |
| Scott Lanham<br>Type or print name of actuary                                 |                          | Most recent enrollment number<br>513-784-0005 |
| BUCK CONSULTANTS, LLC<br>Firm name                                            |                          | Telephone number (including area code)        |
| 720 E. Pete Rose Way, SUITE 300<br>CINCINNATI OH 45202<br>Address of the firm |                          |                                               |

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

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

Schedule SB (Form 5500) 2014  
v. 140124

**Part II Beginning of Year Carryover and Prefunding Balances**

|                                                                                                                                                                     | (a) Carryover balance | (b) Prefunding balance |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....                                                             | 0                     | 296308                 |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                         | 0                     | 0                      |
| <b>9</b> Amount remaining (line 7 minus line 8) .....                                                                                                               | 0                     | 296308                 |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>13.27%</u> .....                                                                                | 0                     | 39320                  |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                                                      |                       |                        |
| <b>a</b> Present value of excess contributions (line 38a from prior year).....                                                                                      |                       | 8856                   |
| <b>b(1)</b> 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>6.62%</u> ..... |                       | 586                    |
| <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                                |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance.....                                                                        |                       | 9442                   |
| <b>d</b> Portion of (c) to be added to prefunding balance.....                                                                                                      |                       | 0                      |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                                                   | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....                                                                        | 0                     | 335628                 |

**Part III Funding Percentages**

|                                                                                                                                                                           |           |        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                      | <b>14</b> | 78.95% |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                             | <b>15</b> | 78.95% |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement..... | <b>16</b> | 75.68% |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                       | <b>17</b> | %      |

**Part IV Contributions and Liquidity Shortfalls****18** Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 04/15/2014               | 501770                            | 0                               |                          |                                   |                                 |
| 07/15/2014               | 501770                            | 0                               |                          |                                   |                                 |
| 10/15/2014               | 501770                            | 0                               |                          |                                   |                                 |
| 01/15/2015               | 240250                            | 0                               |                          |                                   |                                 |
| 09/15/2015               | 287044                            | 0                               |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>          |                                   |                                 | <b>18(b)</b>             | 2032604                           | <b>18(c)</b> 0                  |

**19** Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

|                                                                                                                         |            |         |
|-------------------------------------------------------------------------------------------------------------------------|------------|---------|
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years.....                     | <b>19a</b> | 0       |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                      | <b>19b</b> | 0       |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..... | <b>19c</b> | 1939510 |

**20** Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

| (1) 1st | (2) 2nd | (3) 3rd | (4) 4th |
|---------|---------|---------|---------|
| 0       | 0       | 0       | 0       |

**Part V Assumptions Used to Determine Funding Target and Target Normal Cost****21 Discount rate:****a Segment rates:**1st segment:  
4.99%2nd segment:  
6.32%3rd segment:  
6.99%☐ N/A, full yield curve used**b Applicable month (enter code)****21b**

4

**22 Weighted average retirement age****22**

62

**23 Mortality table(s) (see instructions)**☒

Prescribed - combined

☐

Prescribed - separate

☐

Substitute

**Part VI Miscellaneous Items****24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.**☐

Yes

☒

No

**25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.**☐

Yes

☒

No

**26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.**☒

Yes

☐

No

**27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.****27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28 Unpaid minimum required contributions for all prior years****28**

0

**29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)****29**

0

**30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)****30**

0

**Part VIII Minimum Required Contribution For Current Year****31 Target normal cost and excess assets (see instructions):****a Target normal cost (line 6)****31a**

212487

**b Excess assets, if applicable, but not greater than line 31a****31b**

0

**32 Amortization installments:****Outstanding Balance****Installment****a Net shortfall amortization installment**

6754871

1727023

**b Waiver amortization installment**

0

0

**33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_) and the waived amount****33****34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)****34**

1939510

**Carryover balance****Prefunding balance****Total balance****35 Balances elected for use to offset funding requirement**

0

**36 Additional cash requirement (line 34 minus line 35)****36**

1939510

**37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)****37**

1939510

**38 Present value of excess contributions for current year (see instructions)****a Total (excess, if any, of line 37 over line 36)****38a**

0

**b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances****38b**

0

**39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)****39**

0

**40 Unpaid minimum required contributions for all years****40**

0

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

**Makino Inc. Pension Plan for Management,  
Office and Technical Employees (MOTE)  
EIN/PN: 31-0352460 / 119**

**Schedule SB, Line 22 – Description of Weighted Average Retirement Age**

This table calculates the weighted average retirement age for all active persons in the plan

| (1)<br>Age                                                   | (2)<br>Expected<br>Active<br>Headcount | (3)<br>Retirement<br>Rate | (4)<br>Expected<br>Retirements<br>(2)*(3) | (5)<br>Weighted Age<br>(1)*(4) |
|--------------------------------------------------------------|----------------------------------------|---------------------------|-------------------------------------------|--------------------------------|
| 55                                                           | 49.8366                                | 0.0208                    | 1.0361                                    | 56.9850                        |
| 56                                                           | 54.1911                                | 0.0482                    | 2.6133                                    | 146.3473                       |
| 57                                                           | 55.4141                                | 0.0481                    | 2.6674                                    | 152.0393                       |
| 58                                                           | 54.5637                                | 0.0481                    | 2.6254                                    | 152.2738                       |
| 59                                                           | 56.7380                                | 0.0491                    | 2.7830                                    | 164.1990                       |
| 60                                                           | 57.7283                                | 0.0499                    | 2.8797                                    | 172.7850                       |
| 61                                                           | 57.5886                                | 0.0499                    | 2.8716                                    | 175.1696                       |
| 62                                                           | 56.4129                                | 0.4984                    | 28.1187                                   | 1,743.3589                     |
| 63                                                           | 30.0309                                | 0.2491                    | 7.4803                                    | 471.2559                       |
| 64                                                           | 26.3583                                | 0.2490                    | 6.5624                                    | 419.9916                       |
| 65                                                           | 19.6055                                | 1.0000                    | 19.6055                                   | 1,274.3558                     |
| 66                                                           | 1.0000                                 | 1.0000                    | 1.0000                                    | 66.0000                        |
| 67                                                           | 0.0000                                 | 1.0000                    | 0.0000                                    | 0.0000                         |
| 68                                                           | 1.0000                                 | 1.0000                    | 1.0000                                    | 68.0000                        |
| 69                                                           | 1.0000                                 | 1.0000                    | <u>1.0000</u>                             | <u>69.0000</u>                 |
| <b>Total</b>                                                 |                                        |                           | <b>82.2434</b>                            | <b>5,131.7612</b>              |
| <b>Weighted Average Retirement Age = 5131.7612 / 82.2434</b> |                                        |                           |                                           | <b>62.40</b>                   |
| <b>Rounded Weighted Average Retirement Age</b>               |                                        |                           |                                           | <b>62</b>                      |

**Note to Column 2:** The Expected Active Headcount for each age includes persons who are eligible to retire and persons who are not eligible to retire at each age.

**Note to Column 3:** At each age, these retirement rates are a weighted average of the rates shown in Attachment to Part V for active participants eligible to retire at the age and zero for all other active participants.

**General note:** The table presents values rounded to fewer significant digits than used in the calculation.

**Makino Inc. Pension Plan for Management,  
Office and Technical Employees (MOTE)  
EIN/PN: 31-0352460 / 119**

**Schedule SB, Part V – Summary of Plan Provisions**

**Effective Date**

Restated January 1, 1997, amended effective January 1, 2006.

**Covered Employees**

All employees of the Employer not represented by the Union.

**Participation Date**

The first January 1 or July 1 on or after becoming a covered employee. No new participants shall enter the plan after May 31, 2003.

**Definitions**

**Continuous Service**

Total number of whole years which are included in all Periods of Employment of the Employee.

**Credited Service**

Continuous Service, calculated to the nearest 1/12 of a year, without respect to any Continuous Service after May 31, 2003.

**Covered Compensation**

Compensation reported in Box 1 on a Form W-2 and in addition elective contributions under a cafeteria plan, a cash deferred arrangement in a profit sharing plan, a simplified employee pension plan, or an arrangement under which qualified transportation fringes can be chosen.

**Average Monthly Compensation**

Covered Compensation for the five calendar years that are the Compensation highest divided by 60. No compensation earned after May 31, 2009 shall be considered in calculating Average Monthly Compensation.

**Monthly Benefit Formula**

1.00% of the Average Monthly compensation multiplied by the Credited Service not in excess of 40 years.

**Monthly Pre-Retirement Death Benefit**

50% of the Monthly Benefit Formula determined as of the date of spouse benefit participant's death, reduced for the 50% contingent annuitant option and reduced for payment as early as the employee's earliest retirement date.

**Accrued Benefit**

Accrued benefits were frozen as of May 31, 2003. No credited service or earnings after May 31, 2003 will be counted toward the accrued benefits.

**Eligibility for Benefits**

**Normal Retirement**

Attained age 65.

**Makino Inc. Pension Plan for Management,  
Office and Technical Employees (MOTE)  
EIN/PN: 31-0352460 / 119**

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

**Special Early Retirement**

Sum of years of Continuous Service and attained age total at least 90.

**Early Retirement**

Both completed at least 5 years of Continuous Service and attained age 62, or both completed at least 15 years of Continuous Service and attained age 55.

**Late Retirement**

Retirement after Normal Retirement Date.

**Disability Retirement**

Ceases to be an Employee by reason of a Total Disability prior to becoming eligible for any normal, late, special early, or early retirement.

**Deferred Vested Retirement**

Terminate for reasons other than death, disability or retirement after completing five years of Continuous Service. All active participants as of May 31, 2003 shall automatically be deemed to be fully vested.

**Pre-Retirement Spouse Benefit**

Die while eligible for deferred vested, early, special early, normal, or late retirement benefits but not yet commenced, with a surviving spouse.

**Benefits Paid Upon the Following Events**

**Normal Retirement**

Monthly Benefit Formula determined as of Normal Retirement Date.

**Special Early Retirement**

Monthly Benefit Formula determined as of Special Early Retirement Date.

**Early Retirement**

Monthly Benefit Formula determined as of early retirement, reduced for commencement before the earlier of the Normal Retirement Date or the Special Early Retirement Date –5/9 of 1% for the first 60 months, and 5/18 of 1% for the next 60 months and actuarial equivalence for each additional month.

**Late Retirement**

Greater of Monthly Benefit Formula determined as of actual retirement date or the actuarial equivalence of the Monthly Benefit Formula determined as of Normal Retirement Date.

**Disability Retirement**

Monthly Benefit Formula determined as of disability retirement, reduced for commencement before the earlier of the Normal Retirement Date or the Special Early Retirement Date –5/9 of 1% for the first 60 months, and 5/18 of 1% for the next 60 months and actuarial equivalence for each additional month.

**Termination with Deferred Vested Benefit**

Monthly Benefit Formula determined as of termination date, payable at Normal Retirement Date.

**Makino Inc. Pension Plan for Management,  
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**Schedule SB, Part V – Summary of Plan Provisions (continued)**

**Death with Pre-Retirement Spouse Benefit**

Monthly pre-retirement spouse benefit is payable.

**Maximum on Benefits**

All benefits and pay for any calendar year may not exceed the maximum and pay limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

**MAKINO PENSION PLAN FOR MANAGEMENT, OFFICE AND TECHNICAL EMPLOYEES**  
**E.I.N. 31-0352460 Plan No. 119**  
**Schedule H, Line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

December 31, 2014

| (a) | (b)                                                          | (c)                                                                                                          | (d)           | (e)              |
|-----|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|---------------|------------------|
|     | Identity of issue, borrower,<br>lessor, or similar party     | Description of investment including<br>maturity date, rate of interest,<br>collateral, par or maturity value | Cost          | Current<br>Value |
|     |                                                              | <u>Shares</u>                                                                                                |               |                  |
|     | <b>Mutual Funds:</b>                                         |                                                                                                              |               |                  |
|     | MFS Emerging Markets Debt R3 Fund                            | 70,622                                                                                                       | \$ 1,147,871  | \$ 1,027,544     |
|     | PIMCO Common Real Return Strategy Fund                       | 107,007                                                                                                      | 722,025       | 470,832          |
|     |                                                              |                                                                                                              | \$ 1,869,896  | \$ 1,498,376     |
|     | <b>Pooled Separate Accounts:</b>                             |                                                                                                              |               |                  |
| *   | Principal International Emerging Markets<br>Separate Account | 43,811                                                                                                       | \$ 2,682,898  | \$ 2,746,162     |
| *   | Principal Core Plus Bond I<br>Separate Account               | 112,093                                                                                                      | 1,506,597     | 1,554,611        |
| *   | Principal Large-Cap Growth<br>Separate Account               | 38,638                                                                                                       | 883,735       | 1,729,852        |
| *   | Principal U.S. Property<br>Separate Account                  | 1,080                                                                                                        | 709,427       | 880,459          |
| *   | Principal Bond & Mortgage<br>Separate Account                | 147                                                                                                          | 174,351       | 174,353          |
| *   | Principal Equity Income<br>Separate Account                  | 55,776                                                                                                       | 743,167       | 1,333,769        |
| *   | Principal Large-Cap Growth I<br>Separate Account             | 107,569                                                                                                      | 973,154       | 2,049,881        |
| *   | Principal Large-Cap Value III<br>Separate Account            | 54,776                                                                                                       | 766,212       | 1,187,698        |
| *   | Principal Small-Cap Growth I<br>Separate Account             | 33,262                                                                                                       | 391,897       | 685,187          |
| *   | Principal Overseas<br>Separate Account                       | 129,853                                                                                                      | 1,363,718     | 1,923,333        |
| *   | Principal Small-Cap Value II<br>Separate Account             | 29,881                                                                                                       | 395,669       | 712,638          |
| *   | Principal Real Estate Securities<br>Separate Account         | 7,152                                                                                                        | 154,293       | 317,383          |
| *   | Principal High Yield I<br>Separate Account                   | 74,371                                                                                                       | 1,061,088     | 1,557,606        |
| *   | Principal Inflation Protection<br>Separate Account           | 7,554                                                                                                        | 77,743        | 86,929           |
| *   | Principal International I<br>Separate Account                | 47,614                                                                                                       | 1,614,309     | 2,003,242        |
| *   | Principal Mid-Cap Value III<br>Separate Account              | 5,797                                                                                                        | 355,818       | 726,421          |
| *   | Principal Mid-Cap Growth III<br>Separate Account             | 27,926                                                                                                       | 372,049       | 666,885          |
| *   | Principal Large-Cap S&P 500 Index<br>Separate Account        | 17,644                                                                                                       | 871,144       | 1,597,458        |
|     |                                                              |                                                                                                              | \$ 15,097,269 | \$ 21,933,867    |
|     | <b>Hedge Funds:</b>                                          |                                                                                                              |               |                  |
|     | Orion Future Fund, LP                                        | 198                                                                                                          | 539,424       | 607,830          |
|     | Skybridge Multi-Advisor Hedge Fund                           | 884                                                                                                          | 944,000       | 1,153,980        |
|     | K2 Institutional Investors II                                | 946                                                                                                          | 1,024,483     | 1,050,918        |
|     | Mesirow Institutional Multi-Strategy Fund                    | 1                                                                                                            | 950,000       | 1,149,678        |
|     |                                                              |                                                                                                              | \$ 3,457,907  | \$ 3,962,406     |
|     |                                                              |                                                                                                              | \$ 20,425,072 | \$ 27,394,649    |

\* Denotes a party-in-interest.

**Makino Inc. Pension Plan for Management,  
Office and Technical Employees (MOTE)  
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**Schedule SB, Line 32 – Schedule of Amortization Bases**

| Date<br>Established | Type<br>Of Base | Years<br>Remaining | Shortfall<br>Amortization<br>Installment | Present Value of<br>Remaining Installments<br>as of January 1, 2014 |
|---------------------|-----------------|--------------------|------------------------------------------|---------------------------------------------------------------------|
| January 1, 2008     | Shortfall       | 1                  | \$ 743,836                               | \$ 743,836                                                          |
| January 1, 2009     | Shortfall       | 10                 | 321,613                                  | 2,513,364                                                           |
| January 1, 2010     | Shortfall       | 11                 | 239,026                                  | 1,997,465                                                           |
| January 1, 2011     | Shortfall       | 4                  | 708,559                                  | 2,638,503                                                           |
| January 1, 2012     | Shortfall       | 5                  | (440,665)                                | (2,003,604)                                                         |
| January 1, 2013     | Shortfall       | 6                  | 84,896                                   | 448,493                                                             |
| January 1, 2014     | Shortfall       | 7                  | <u>69,758</u>                            | <u>416,814</u>                                                      |
| Total               |                 |                    | \$ 1,727,023                             | \$ 6,754,871                                                        |